

**Local Revenue
of
Virginia's Counties and Cities
FY 2006**



Commission on Local Government
Department of Housing and Community Development
Commonwealth of Virginia
<http://www.dhcd.virginia.gov>

December 2007

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Table 1.1*
 Absolute Distribution
 of
 Local Revenue by Category and Jurisdictional Class
 for
 Counties and Cities in Virginia
 FY 2006
 [The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Counties	Cities	All Jurisdictions
Property Tax Revenue			
Real Property Tax	\$5,017,418,377	\$2,039,904,996	\$7,057,323,373
Public Service Corporation Property Taxes	\$175,581,088	\$70,545,894	\$246,126,982
General Personal Property Tax	\$892,351,621	\$377,186,161	\$1,269,537,782
Mobile Homes Property Tax	\$7,132,935	\$809,530	\$7,942,465
Machinery and Tools Tax	\$111,110,625	\$83,522,839	\$194,633,464
Merchants' Capital Tax	\$11,087,277	--	\$11,087,277
Property Tax Penalties	\$42,439,811	\$19,534,638	\$61,974,449
Property Tax Interest	\$15,236,562	\$11,133,546	\$26,370,108
Sub-Total	\$6,272,358,296	\$2,602,637,604	\$8,874,995,900
All Other Tax Revenue			
Local Sales and Use Taxes	\$601,206,668	\$378,729,445	\$979,936,113
Consumers' Utility Taxes	\$278,559,339	\$253,126,813	\$531,686,152
Business License Taxes	\$329,264,476	\$272,713,078	\$601,977,554
Franchise License Taxes	\$31,903,182	\$28,785,884	\$60,689,066
Motor Vehicle License Taxes	\$98,290,615	\$43,085,168	\$141,375,783
Bank Stock Tax	\$22,508,178	\$20,962,994	\$43,471,172
Taxes on Recordation and Wills	\$161,584,524	\$34,402,198	\$195,986,722
Tobacco Taxes	\$13,353,234	\$48,825,590	\$62,178,824
Admission and Amusement Taxes	\$162,426	\$16,250,018	\$16,412,444
Transient Occupancy Tax	\$77,087,439	\$71,919,388	\$149,006,827
Restaurant Food Tax	\$74,397,177	\$242,815,228	\$317,212,405
Coal, Oil, and Gas Taxes	\$41,087,944	\$208,566	\$41,296,510
E-911 Service Tax	\$70,915,736	\$38,377,692	\$109,293,428
Other Non-Property Taxes	\$56,832,588	\$10,190,339	\$67,022,927
Sub-Total	\$1,857,153,526	\$1,460,392,401	\$3,317,545,927
Non-Tax Revenue			
Permits, Fees, and Licenses	\$169,067,401	\$43,632,042	\$212,699,443
Fines and Forfeitures	\$49,124,715	\$40,214,780	\$89,339,495
Charges for Services	\$891,329,787	\$502,799,514	\$1,394,129,301
Investment of Funds	\$184,761,183	\$64,906,142	\$249,667,325
Rental of Property	\$51,718,773	\$54,305,125	\$106,023,898
Payments in Lieu of Taxes from Enterprise Activities	\$5,389,057	\$27,150,183	\$32,539,240
Interlocal Revenue-Sharing Payments	\$920,326	\$13,155,689	\$14,076,015
Miscellaneous Non-Tax Sources	\$149,160,530	\$112,290,647	\$261,451,177
Sub-Total	\$1,501,471,772	\$858,454,122	\$2,359,925,894
Grand Total	\$9,630,983,594	\$4,921,484,127	\$14,552,467,721

*

Smyth County has failed to submit revenue data to the State Auditor's office for FY 2006. Accordingly, this jurisdiction is not reflected in the present table.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 1.2*
 Absolute Distribution
 of
 Local Revenue by Category and Jurisdiction
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 Counties and Cities in Virginia
 FY 2006
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Revenue Category	Accomack County	Albemarle County	Alleghany County	Amelia County	Amherst County
Property Tax Revenue					
Real Property Tax	\$12,712,304	\$88,033,066	\$5,082,538	\$3,454,070	\$9,002,789
Public Service Corporation Property Taxes	\$1,006,831	\$2,024,946	\$539,147	\$127,532	\$511,088
General Personal Property Tax	\$4,178,860	\$15,453,820	\$1,650,554	\$1,272,457	\$3,673,749
Mobile Homes Property Tax	--	\$81,504	\$33,828	\$26,299	\$90,325
Machinery and Tools Tax	\$636,667	\$684,834	\$6,093,805	\$27,646	\$1,557,175
Merchants' Capital Tax	--	--	--	--	\$268,952
Property Tax Penalties	\$326,229	\$711,543	\$84,620	\$100,489	\$222,641
Property Tax Interest	\$297,882	\$258,907	\$38,675	\$13,520	\$85,443
Sub-Total	\$19,158,773	\$107,248,620	\$13,523,167	\$5,022,013	\$15,412,162
All Other Tax Revenue					
Local Sales and Use Taxes	\$2,808,207	\$13,310,878	\$641,096	\$641,763	\$2,414,982
Consumers' Utility Taxes	\$1,671,949	\$7,291,340	\$411,379	\$429,237	\$1,591,090
Business License Taxes	\$72,285	\$9,463,879	\$352,920	\$189,198	\$373,659
Franchise License Taxes	\$72,817	\$266,432	\$26,651	\$7,612	\$35,000
Motor Vehicle License Taxes	\$565,792	\$2,110,732	\$288,993	\$274,591	\$700,624
Bank Stock Tax	\$49,177	\$422,953	\$4,186	\$37,732	\$90,726
Taxes on Recordation and Wills	\$652,871	\$2,110,951	\$122,892	\$181,059	\$302,317
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$30,003	--	--	--
Transient Occupancy Tax	\$366,033	\$1,587,270	\$70,647	--	\$26,395
Restaurant Food Tax	--	\$5,049,882	\$247,997	--	\$807,671
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$324,186	\$1,451,632	\$199,412	\$65,874	\$495,513
Other Non-Property Taxes	\$53,023	\$725,353	\$264,320	--	--
Sub-Total	\$6,636,340	\$43,821,305	\$2,630,493	\$1,827,066	\$6,837,977
Non-Tax Revenue					
Permits, Fees, and Licenses	\$555,337	\$1,467,621	\$46,829	\$325,205	\$209,145
Fines and Forfeitures	\$40,420	\$303,707	\$121,343	\$93,811	\$211,112
Charges for Services	\$8,095,385	\$13,835,792	\$3,659,948	\$4,082,705	\$4,716,092
Investment of Funds	\$476,602	\$1,612,827	\$686,905	\$332,143	\$647,830
Rental of Property	\$301,172	\$892,180	\$157,975	\$38,762	\$306,119
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$811,464	\$1,887,474	\$916,031	\$421,843	\$1,013,220
Sub-Total	\$10,280,380	\$19,999,601	\$5,589,031	\$5,294,469	\$7,103,518
Grand Total	\$36,075,493	\$171,069,526	\$21,742,691	\$12,143,548	\$29,353,657

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Revenue Category	Appomattox County	Arlington County	Augusta County	Bath County	Bedford County
Property Tax Revenue					
Real Property Tax	\$4,496,048	\$393,448,849	\$28,752,703	\$2,966,685	\$29,529,127
Public Service Corporation Property Taxes	\$353,263	\$5,536,348	\$1,283,892	\$6,971,948	\$1,230,581
General Personal Property Tax	\$1,081,204	\$43,282,279	\$5,352,638	\$71,801	\$7,964,984
Mobile Homes Property Tax	\$59,836	--	\$254,940	\$264	\$209,844
Machinery and Tools Tax	\$220,485	\$135,888	\$1,602,150	--	\$2,111,127
Merchants' Capital Tax	\$77,375	--	--	--	\$159,302
Property Tax Penalties	\$68,538	\$2,130,031	\$390,144	\$18,563	\$449,539
Property Tax Interest	\$40,956	\$120,440	\$213,878	\$13,941	\$178,521
Sub-Total	\$6,397,705	\$444,653,835	\$37,850,345	\$10,043,202	\$41,833,025
All Other Tax Revenue					
Local Sales and Use Taxes	\$975,124	\$33,115,455	\$4,738,044	\$798,631	\$3,151,615
Consumers' Utility Taxes	\$685,164	\$9,944,398	\$2,719,884	--	\$2,076,038
Business License Taxes	--	\$52,568,059	\$2,879,209	--	\$501
Franchise License Taxes	\$15,274	\$2,279,185	\$265,963	--	\$157,463
Motor Vehicle License Taxes	\$291,246	\$3,482,431	\$1,823,862	\$1,711	\$1,737,913
Bank Stock Tax	--	\$1,714,466	\$155,278	\$36,751	\$239,362
Taxes on Recordation and Wills	\$116,091	\$7,809,210	\$1,168,554	\$109,023	\$1,470,556
Tobacco Taxes	--	\$2,971,784	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$18,512,163	\$451,506	\$406,100	\$271,524
Restaurant Food Tax	--	\$25,734,571	\$2,128,691	--	\$1,089,141
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$223,055	\$5,290,891	\$694,723	--	\$1,038,913
Other Non-Property Taxes	\$34,185	\$19,094,110	\$930,591	\$20,050	--
Sub-Total	\$2,340,139	\$182,516,723	\$17,956,305	\$1,372,266	\$11,233,026
Non-Tax Revenue					
Permits, Fees, and Licenses	\$89,291	\$8,983,427	\$765,606	\$135,042	\$966,639
Fines and Forfeitures	\$20,577	\$8,900,948	\$186,124	\$44	\$165,256
Charges for Services	\$1,596,505	\$45,236,588	\$9,859,676	\$886,667	\$10,059,535
Investment of Funds	\$309,578	\$5,300,923	\$1,833,446	\$261,329	\$1,742,416
Rental of Property	\$44,117	\$2,056,573	\$440,153	\$63,815	\$124,240
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	\$1,162
Miscellaneous Non-Tax Sources	\$391,009	\$1,765,961	\$1,037,752	\$193,563	\$1,516,047
Sub-Total	\$2,451,077	\$72,244,420	\$14,122,757	\$1,540,460	\$14,575,295
Grand Total	\$11,188,921	\$699,414,978	\$69,929,407	\$12,955,928	\$67,641,346

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Revenue Category	Bland County	Botetourt County	Brunswick County	Buchanan County	Buckingham County
Property Tax Revenue					
Real Property Tax	\$1,765,196	\$15,412,493	\$3,985,554	\$7,524,283	\$4,131,625
Public Service Corporation Property Taxes	\$212,425	\$952,950	\$215,409	\$436,896	\$329,947
General Personal Property Tax	\$846,699	\$3,645,464	\$1,938,366	\$1,847,923	\$1,628,017
Mobile Homes Property Tax	\$36,023	\$53,652	\$55,224	\$92,851	\$84,861
Machinery and Tools Tax	\$220,312	\$2,765,495	\$402,853	\$2,941,322	\$157,374
Merchants' Capital Tax	\$154,814	--	\$95,751	\$71,491	\$64,002
Property Tax Penalties	\$23,904	\$165,737	\$116,494	\$113,500	\$157,966
Property Tax Interest	\$21,984	\$63,016	\$44,746	\$300,811	\$107,669
Sub-Total	\$3,281,357	\$23,058,807	\$6,854,397	\$13,329,077	\$6,661,461
All Other Tax Revenue					
Local Sales and Use Taxes	\$259,693	\$2,043,136	\$664,572	\$1,388,925	\$465,047
Consumers' Utility Taxes	\$156,262	\$959,263	\$466,907	\$848,699	\$529,698
Business License Taxes	--	\$761,213	--	--	--
Franchise License Taxes	\$5,103	\$158,290	\$36,778	\$89,634	\$75,503
Motor Vehicle License Taxes	\$109,055	\$715,817	\$356,216	--	\$367,926
Bank Stock Tax	\$20,411	\$103,155	--	\$109,577	\$27,351
Taxes on Recordation and Wills	\$49,924	\$610,881	\$109,256	\$274,497	\$169,634
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$3,929	\$285,477	--	\$28,040	--
Restaurant Food Tax	\$71,409	\$996,577	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	\$16,030,474	--
E-911 Service Tax	\$110,225	\$285,681	\$270,369	\$427,104	\$235,394
Other Non-Property Taxes	\$22,100	\$155,334	--	\$1,988,284	--
Sub-Total	\$808,111	\$7,074,824	\$1,904,098	\$21,185,234	\$1,870,553
Non-Tax Revenue					
Permits, Fees, and Licenses	\$29,033	\$537,885	\$115,644	\$61,261	\$105,963
Fines and Forfeitures	\$330,548	\$116,066	\$286,863	\$1,584	\$29,580
Charges for Services	\$2,036,740	\$3,310,646	\$4,065,943	\$3,837,007	\$2,208,710
Investment of Funds	\$180,998	\$922,813	\$414,453	\$821,807	\$270,360
Rental of Property	\$12,137	\$316,712	\$32,136	\$15,308	\$72,879
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	\$60,000	\$131,287	--	--	--
Miscellaneous Non-Tax Sources	\$67,241	\$856,249	\$630,188	\$745,116	\$454,186
Sub-Total	\$2,716,697	\$6,191,658	\$5,545,227	\$5,482,083	\$3,141,678
Grand Total	\$6,806,165	\$36,325,289	\$14,303,722	\$39,996,394	\$11,673,692

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Revenue Category	Campbell County	Caroline County	Carroll County	Charles City County	Charlotte County
Property Tax Revenue					
Real Property Tax	\$12,772,083	\$11,941,743	\$9,802,130	\$4,190,513	\$3,709,582
Public Service Corporation Property Taxes	\$1,055,158	\$700,383	\$654,672	\$129,505	\$277,484
General Personal Property Tax	\$5,956,521	\$3,685,637	\$1,650,049	\$876,241	\$1,571,741
Mobile Homes Property Tax	\$197,078	\$63,236	\$121,839	\$8,031	\$47,896
Machinery and Tools Tax	\$5,363,187	\$268,938	\$1,260,729	\$165,402	\$421,625
Merchants' Capital Tax	\$3,888	--	\$195,579	\$22,760	\$24,927
Property Tax Penalties	\$290,941	\$367,824	\$77,215	\$79,032	\$80,430
Property Tax Interest	\$134,818	\$252,213	\$139,679	\$42,256	\$43,360
Sub-Total	\$25,773,674	\$17,279,974	\$13,901,892	\$5,513,740	\$6,177,045
All Other Tax Revenue					
Local Sales and Use Taxes	\$3,372,762	\$1,183,750	\$1,366,513	\$444,525	\$544,687
Consumers' Utility Taxes	\$1,966,040	\$1,169,326	\$1,410,747	\$230,117	\$196,218
Business License Taxes	\$1,455,468	\$1,081,504	--	--	--
Franchise License Taxes	\$90,043	\$1,731	\$61,174	\$13,119	--
Motor Vehicle License Taxes	\$920,770	\$608,805	\$618,666	\$179,400	\$9,453
Bank Stock Tax	\$142,311	\$51,109	\$16,257	\$10,443	--
Taxes on Recordation and Wills	\$493,527	\$911,931	\$255,775	\$87,994	\$85,679
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$243,260	\$309,834	--	--
Restaurant Food Tax	--	\$767,620	\$402,414	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$452,416	\$170,376	\$281,290	\$62,457	\$185,742
Other Non-Property Taxes	--	--	\$106,852	\$25,194	\$27,397
Sub-Total	\$8,893,337	\$6,189,412	\$4,829,522	\$1,053,249	\$1,049,176
Non-Tax Revenue					
Permits, Fees, and Licenses	\$382,254	\$1,210,530	\$249,930	\$76,977	\$32,355
Fines and Forfeitures	\$122,262	\$543,370	\$10,310	\$16,513	\$238,942
Charges for Services	\$8,528,061	\$3,143,848	\$7,999,139	\$3,545,213	\$2,608,218
Investment of Funds	\$1,247,868	\$132,617	\$361,680	\$281,666	\$234,849
Rental of Property	\$107,707	\$133,619	\$76,920	\$476,349	\$251,757
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$2,070,733	\$3,083,405	\$315,538	\$313,705	\$719,666
Sub-Total	\$12,458,885	\$8,247,389	\$9,013,517	\$4,710,423	\$4,085,787
Grand Total	\$47,125,896	\$31,716,775	\$27,744,931	\$11,277,412	\$11,312,008

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Revenue Category	Chesterfield County	Clarke County	Craig County	Culpeper County	Cumberland County
Property Tax Revenue					
Real Property Tax	\$243,341,651	\$9,893,524	\$2,004,433	\$27,315,269	\$4,276,590
Public Service Corporation Property Taxes	\$10,366,883	\$226,642	\$74,306	\$755,735	\$338,068
General Personal Property Tax	\$49,364,436	\$2,711,615	\$432,876	\$6,577,655	\$1,421,085
Mobile Homes Property Tax	\$163,807	\$838	\$22,721	\$40,846	\$64,118
Machinery and Tools Tax	\$4,506,163	\$286,197	\$17,176	\$1,239,291	\$73,005
Merchants' Capital Tax	--	--	\$4,451	--	--
Property Tax Penalties	\$2,281,442	\$125,923	\$28,492	\$384,225	\$101,660
Property Tax Interest	\$398,490	\$40,172	\$13,122	\$168,990	\$76,937
Sub-Total	\$310,422,872	\$13,284,911	\$2,597,577	\$36,482,011	\$6,351,463
All Other Tax Revenue					
Local Sales and Use Taxes	\$37,678,256	\$784,462	\$123,442	\$5,525,376	\$479,574
Consumers' Utility Taxes	\$15,847,696	\$542,023	\$184,316	\$2,005,108	\$448,121
Business License Taxes	\$17,510,915	\$27,200	\$49,007	--	\$69,451
Franchise License Taxes	\$3,426,398	\$29,160	\$4,001	\$109,506	\$30,888
Motor Vehicle License Taxes	\$6,458,496	\$287,475	\$120,407	\$737,060	\$190,243
Bank Stock Tax	\$1,154,269	--	--	--	\$33,751
Taxes on Recordation and Wills	\$6,810,149	\$559,827	\$38,932	\$1,866,077	\$79,016
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$4,026,848	\$9,582	\$5,104	\$16,389	--
Restaurant Food Tax	--	--	\$45,560	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$3,616,838	\$262,750	\$45,243	\$841,571	\$70,114
Other Non-Property Taxes	\$242,655	\$34,120	\$11,861	--	\$6,059
Sub-Total	\$96,772,520	\$2,536,599	\$627,873	\$11,101,087	\$1,407,217
Non-Tax Revenue					
Permits, Fees, and Licenses	\$7,898,915	\$570,681	\$54,468	\$2,161,763	\$94,697
Fines and Forfeitures	\$1,682,991	\$140,972	\$4,697	\$60,453	\$59,671
Charges for Services	\$41,851,790	\$1,562,973	\$611,064	\$7,801,455	\$2,452,475
Investment of Funds	\$5,622,375	\$303,268	\$24,388	\$1,571,877	\$194,852
Rental of Property	\$2,008,375	\$78,556	\$45,422	\$218,555	\$16,387
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$6,028,854	\$230,320	\$226,917	\$884,884	\$338,380
Sub-Total	\$65,093,300	\$2,886,770	\$966,956	\$12,698,987	\$3,156,462
Grand Total	\$472,288,692	\$18,708,280	\$4,192,406	\$60,282,085	\$10,915,142

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Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 1.2*
 Absolute Distribution
 of
 Local Revenue by Category and Jurisdiction
 for
 Counties and Cities in Virginia
 FY 2006
 [The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Dickenson County	Dinwiddie County	Essex County	Fairfax County	Fauquier County
Property Tax Revenue					
Real Property Tax	\$4,912,753	\$12,626,952	\$6,021,965	\$1,790,593,438	\$66,116,217
Public Service Corporation Property Taxes	\$319,165	\$1,030,007	\$174,259	\$29,534,823	\$3,929,852
General Personal Property Tax	\$831,653	\$4,209,970	\$1,383,082	\$260,272,528	\$16,677,304
Mobile Homes Property Tax	\$90,157	\$64,197	\$55,462	\$301,297	--
Machinery and Tools Tax	\$462,108	\$615,502	\$100,274	\$3,578,788	\$543,824
Merchants' Capital Tax	\$80,162	--	\$47,584	--	--
Property Tax Penalties	\$65,260	\$270,008	\$108,040	\$10,439,992	\$1,042,883
Property Tax Interest	\$98,127	\$107,438	\$53,875	\$711,792	\$362,230
Sub-Total	\$6,859,385	\$18,924,074	\$7,944,541	\$2,095,432,658	\$88,672,310
All Other Tax Revenue					
Local Sales and Use Taxes	\$608,622	\$1,021,345	\$1,768,979	\$155,456,180	\$7,372,629
Consumers' Utility Taxes	\$632,691	\$1,244,243	\$459,656	\$103,271,085	\$3,247,767
Business License Taxes	--	\$528,221	--	\$125,651,315	\$1,439,180
Franchise License Taxes	--	\$62,789	\$9,088	\$1,527,753	\$181,249
Motor Vehicle License Taxes	--	\$485,575	\$221,125	\$19,572,404	\$1,440,165
Bank Stock Tax	--	\$147,896	--	\$7,571,355	\$205,655
Taxes on Recordation and Wills	\$77,974	\$267,881	\$185,893	\$46,679,574	\$2,974,115
Tobacco Taxes	--	--	--	\$10,381,450	--
Admission and Amusement Taxes	--	\$34,232	--	--	--
Transient Occupancy Tax	\$12,463	\$27,444	--	\$18,683,140	\$98,024
Restaurant Food Tax	--	\$477,592	--	--	--
Coal, Oil, and Gas Taxes	\$8,704,009	--	--	--	--
E-911 Service Tax	\$277,573	\$249,657	\$110,859	\$19,947,399	\$1,268,347
Other Non-Property Taxes	\$46,412	\$1,174,086	\$35,387	\$4,559,139	\$78,039
Sub-Total	\$10,359,744	\$5,720,961	\$2,790,987	\$513,300,794	\$18,305,170
Non-Tax Revenue					
Permits, Fees, and Licenses	\$64,726	\$377,550	\$133,626	\$45,335,405	\$1,921,717
Fines and Forfeitures	\$1,270	\$280,386	\$31,953	\$15,108,251	\$529,420
Charges for Services	\$1,758,845	\$2,182,760	\$1,287,231	\$237,671,861	\$14,327,553
Investment of Funds	\$131,065	\$884,718	\$109,347	\$72,794,373	\$2,111,842
Rental of Property	\$23,350	\$78,233	\$44,277	\$27,648,768	\$420,251
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$821,922	\$132,285	\$207,399	\$16,027,138	\$1,820,355
Sub-Total	\$2,801,178	\$3,935,932	\$1,813,833	\$414,585,796	\$21,131,138
Grand Total	\$20,020,307	\$28,580,967	\$12,549,361	\$3,023,319,248	\$128,108,618

*

Smyth County has failed to submit revenue data to the State Auditor's office for FY 2006. Accordingly, this jurisdiction is not reflected in the present table.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

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 Local Revenue by Category and Jurisdiction
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 Counties and Cities in Virginia
 FY 2006
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Revenue Category	Floyd County	Fluvanna County	Franklin County	Frederick County	Giles County
Property Tax Revenue					
Real Property Tax	\$5,967,450	\$9,873,140	\$24,322,922	\$36,827,307	\$4,869,029
Public Service Corporation Property Taxes	\$233,845	\$2,370,152	\$617,973	\$955,687	\$850,497
General Personal Property Tax	\$1,365,185	\$2,694,111	\$4,285,391	\$16,886,654	\$1,380,031
Mobile Homes Property Tax	\$50,570	\$19,003	\$250,032	\$185,076	\$50,791
Machinery and Tools Tax	\$156,523	\$54,586	\$360,772	\$5,170,936	\$2,325,015
Merchants' Capital Tax	\$46,101	--	\$663,658	--	\$140,351
Property Tax Penalties	\$85,930	\$291,112	\$268,400	\$734,373	\$105,367
Property Tax Interest	\$46,679	\$100,782	\$133,466	\$823,016	\$57,533
Sub-Total	\$7,952,283	\$15,402,886	\$30,902,614	\$61,583,049	\$9,778,614
All Other Tax Revenue					
Local Sales and Use Taxes	\$553,787	\$876,163	\$4,163,629	\$9,698,878	\$995,602
Consumers' Utility Taxes	\$748,450	\$1,057,777	\$1,880,168	\$3,467,089	\$235,145
Business License Taxes	--	--	\$4,261	\$4,877,840	--
Franchise License Taxes	\$11,518	\$121,095	\$648,976	\$424,787	\$59,198
Motor Vehicle License Taxes	\$401,406	\$425,872	\$1,265,605	\$1,946,216	\$148,677
Bank Stock Tax	--	\$55,809	\$144,163	\$208,028	--
Taxes on Recordation and Wills	\$6,734	\$622,257	\$993,726	\$2,359,802	\$103,954
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	\$111,404	\$372,182	\$41,612
Restaurant Food Tax	--	--	\$760,121	\$2,598,489	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$235,661	\$297,790	\$844,982	\$586,524	\$214,324
Other Non-Property Taxes	\$71,916	--	\$157,154	\$28,109	\$61,258
Sub-Total	\$2,029,472	\$3,456,763	\$10,974,189	\$26,567,944	\$1,859,770
Non-Tax Revenue					
Permits, Fees, and Licenses	\$164,375	\$437,914	\$764,826	\$2,761,677	\$50,460
Fines and Forfeitures	\$18,935	\$82,323	\$16,968	\$210,902	\$31,181
Charges for Services	\$1,882,040	\$3,232,439	\$5,047,612	\$14,500,449	\$3,152,735
Investment of Funds	\$39,366	\$303,778	\$1,301,702	\$3,245,087	\$194,734
Rental of Property	\$47,628	\$18,723	\$30,091	\$31,088	\$91,040
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$366,052	\$270,909	\$1,824,606	\$3,100,787	\$332,174
Sub-Total	\$2,518,396	\$4,346,086	\$8,985,805	\$23,849,990	\$3,852,324
Grand Total	\$12,500,151	\$23,205,735	\$50,862,608	\$112,000,983	\$15,490,708

*

Smyth County has failed to submit revenue data to the State Auditor's office for FY 2006. Accordingly, this jurisdiction is not reflected in the present table.

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Staff, Commission on Local Government

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Revenue Category	Gloucester County	Goochland County	Grayson County	Greene County	Greensville County
Property Tax Revenue					
Real Property Tax	\$20,635,375	\$19,249,055	\$4,563,173	\$9,325,030	\$2,470,557
Public Service Corporation Property Taxes	\$631,376	\$600,339	\$144,602	\$338,432	\$182,301
General Personal Property Tax	\$4,692,008	\$4,410,838	\$978,142	\$2,125,087	\$959,670
Mobile Homes Property Tax	\$161,940	\$12,648	\$50,574	--	\$45,073
Machinery and Tools Tax	\$75,771	\$251,783	\$198,586	\$31,329	\$831,067
Merchants' Capital Tax	--	--	\$35,865	--	--
Property Tax Penalties	\$287,829	\$214,955	\$59,045	\$131,085	\$98,163
Property Tax Interest	\$111,354	\$155,005	\$67,386	\$53,188	\$56,489
Sub-Total	\$26,595,653	\$24,894,623	\$6,097,373	\$12,004,151	\$4,643,320
All Other Tax Revenue					
Local Sales and Use Taxes	\$3,774,673	\$2,015,699	\$382,970	\$817,588	\$338,530
Consumers' Utility Taxes	\$1,867,064	\$1,196,226	\$574,861	\$592,297	\$400,384
Business License Taxes	\$1,394,990	\$647,912	--	\$268,831	\$318,334
Franchise License Taxes	\$294,640	\$63,509	\$8,016	\$51,058	\$20,437
Motor Vehicle License Taxes	\$17,390	\$631,759	\$275,712	\$377,959	\$163,596
Bank Stock Tax	\$218,205	\$24,869	\$10,708	\$30,465	--
Taxes on Recordation and Wills	\$768,308	\$717,847	\$113,608	\$513,080	\$57,177
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$99,278	--	\$6,932	\$8,639	\$36,923
Restaurant Food Tax	\$1,527,053	--	--	\$418,701	\$113,189
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$272,825	\$134,633	\$160,304	\$258,926	\$43,796
Other Non-Property Taxes	--	--	\$49,276	--	\$60,103
Sub-Total	\$10,234,426	\$5,432,454	\$1,582,387	\$3,337,544	\$1,552,469
Non-Tax Revenue					
Permits, Fees, and Licenses	\$442,365	\$1,112,680	\$83,431	\$497,799	\$41,004
Fines and Forfeitures	\$99,699	\$92,885	\$656	\$137,339	\$1,103,181
Charges for Services	\$5,318,321	\$1,905,304	\$4,207,151	\$4,206,332	\$3,236,005
Investment of Funds	\$633,333	\$637,409	\$315,679	\$572,411	\$279,906
Rental of Property	\$33,617	\$64,455	\$100,185	\$45,763	\$30,623
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$528,500	\$393,342	\$829,725	\$454,557	\$444,354
Sub-Total	\$7,055,835	\$4,206,075	\$5,536,827	\$5,914,201	\$5,135,073
Grand Total	\$43,885,914	\$34,533,152	\$13,216,587	\$21,255,896	\$11,330,862

*

Smyth County has failed to submit revenue data to the State Auditor's office for FY 2006. Accordingly, this jurisdiction is not reflected in the present table.

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Revenue Category	Halifax County	Hanover County	Henrico County	Henry County	Highland County
Property Tax Revenue					
Real Property Tax	\$7,751,096	\$78,455,802	\$249,296,081	\$12,552,828	\$2,142,562
Public Service Corporation Property Taxes	\$3,068,399	\$3,686,459	\$7,491,176	\$1,467,201	\$95,201
General Personal Property Tax	\$5,233,463	\$19,182,997	\$52,419,613	\$2,917,913	\$208,367
Mobile Homes Property Tax	\$85,313	\$57,058	\$18,905	\$183,939	\$4,531
Machinery and Tools Tax	\$1,507,013	\$1,548,466	\$7,107,507	\$3,598,245	\$437
Merchants' Capital Tax	--	\$844,219	--	--	\$2,501
Property Tax Penalties	\$246,162	\$843,442	\$381,567	\$298,892	\$9,960
Property Tax Interest	\$112,613	\$291,442	\$283,070	\$227,070	\$9,485
Sub-Total	\$18,004,059	\$104,909,885	\$316,997,919	\$21,246,088	\$2,473,044
All Other Tax Revenue					
Local Sales and Use Taxes	\$2,647,562	\$16,235,682	\$56,145,443	\$3,966,971	\$92,865
Consumers' Utility Taxes	\$1,504,097	\$4,403,173	\$4,877,997	\$4,466,273	\$112,041
Business License Taxes	\$220,878	\$560,354	\$29,194,904	\$1,477,372	--
Franchise License Taxes	\$101,897	\$1,319,774	\$3,565,879	\$243,450	\$573
Motor Vehicle License Taxes	\$653,439	\$2,437,925	\$5,872,248	\$1,046,928	\$43,918
Bank Stock Tax	--	\$549,950	\$4,903,935	\$214,372	\$21,999
Taxes on Recordation and Wills	\$243,625	\$2,327,380	\$6,303,978	\$325,528	\$33,291
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$67,420	\$700,255	\$9,139,012	\$108,019	--
Restaurant Food Tax	--	--	--	\$1,775,671	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$614,206	\$1,876,564	\$2,058,571	\$783,949	\$30,507
Other Non-Property Taxes	\$109,883	--	\$8,338,442	--	\$6,812
Sub-Total	\$6,163,007	\$30,411,057	\$130,400,409	\$14,408,533	\$342,006
Non-Tax Revenue					
Permits, Fees, and Licenses	\$153,490	\$1,983,496	\$4,695,699	\$112,336	\$19,361
Fines and Forfeitures	\$31,633	\$922,784	\$2,444,587	\$202,521	\$511
Charges for Services	\$4,722,958	\$13,497,043	\$31,323,040	\$5,290,271	\$583,835
Investment of Funds	\$677,157	\$1,105,299	\$8,975,057	\$774,072	\$90,458
Rental of Property	\$286,653	\$422,286	\$427,324	\$399,251	\$8,765
Payments in Lieu of Taxes from Enterprise Activities	--	\$315,000	\$5,074,057	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$1,755,143	\$1,678,412	\$4,494,671	\$1,007,609	\$92,345
Sub-Total	\$7,627,034	\$19,924,320	\$57,434,435	\$7,786,060	\$795,275
Grand Total	\$31,794,100	\$155,245,262	\$504,832,763	\$43,440,681	\$3,610,325

*

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Staff, Commission on Local Government

Table 1.2*

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Counties and Cities in Virginia
FY 2006

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Revenue Category	Isle of Wight County	James City County	King & Queen County	King George County	King William County
Property Tax Revenue					
Real Property Tax	\$17,870,790	\$65,571,510	\$2,728,864	\$9,666,482	\$8,015,611
Public Service Corporation Property Taxes	\$1,391,517	\$1,370,816	\$97,367	\$1,688,008	\$276,348
General Personal Property Tax	\$5,325,770	\$12,802,970	\$989,303	\$2,592,496	\$1,417,681
Mobile Homes Property Tax	\$164,645	--	\$41,771	\$34,617	--
Machinery and Tools Tax	\$6,372,676	\$4,887,032	\$207,256	\$156,504	\$1,192,822
Merchants' Capital Tax	--	--	\$15,760	--	--
Property Tax Penalties	\$223,456	\$501,232	\$60,349	\$192,679	\$127,738
Property Tax Interest	\$106,199	\$145,942	\$50,277	\$111,270	\$62,191
Sub-Total	\$31,455,053	\$85,279,502	\$4,190,947	\$14,442,056	\$11,092,391
All Other Tax Revenue					
Local Sales and Use Taxes	\$1,842,461	\$8,322,022	\$150,357	\$1,185,968	\$642,894
Consumers' Utility Taxes	\$849,143	--	\$248,624	\$372,235	\$392,552
Business License Taxes	\$467,618	\$5,518,162	\$7,729	\$1,171,729	\$343,348
Franchise License Taxes	\$99,783	\$253,940	\$3,368	\$33,547	\$4,693
Motor Vehicle License Taxes	\$470,928	\$129,630	\$172,414	\$483,352	\$274,860
Bank Stock Tax	--	--	\$13,278	\$92,125	\$60,825
Taxes on Recordation and Wills	\$867,450	\$2,136,781	\$68,746	\$741,770	\$333,505
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$26,313	\$2,931,941	--	\$105,083	--
Restaurant Food Tax	\$198,814	\$5,082,826	--	\$635,687	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$531,942	\$286,227	\$77,380	\$230,387	\$191,211
Other Non-Property Taxes	\$494,399	\$1,352,944	\$22,250	\$219,918	--
Sub-Total	\$5,848,851	\$26,014,473	\$764,146	\$5,271,801	\$2,243,888
Non-Tax Revenue					
Permits, Fees, and Licenses	\$1,567,278	\$3,229,338	\$118,990	\$7,563,053	\$276,248
Fines and Forfeitures	\$64,880	\$290,714	\$105,093	\$332,871	\$68,228
Charges for Services	\$6,465,227	\$9,261,228	\$4,392,954	\$2,022,145	\$2,254,153
Investment of Funds	\$1,200,467	\$1,510,540	\$386,118	\$725,831	\$72,094
Rental of Property	\$117,896	\$68,686	\$84,057	\$72,277	\$65,285
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	\$76,396	--	--	--	--
Miscellaneous Non-Tax Sources	\$616,571	\$2,614,385	\$311,646	\$577,894	\$355,816
Sub-Total	\$10,108,715	\$16,974,891	\$5,398,858	\$11,294,071	\$3,091,824
Grand Total	\$47,412,619	\$128,268,866	\$10,353,951	\$31,007,928	\$16,428,103

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Revenue Category	Lancaster County	Lee County	Loudoun County	Louisa County	Lunenburg County
Property Tax Revenue					
Real Property Tax	\$7,805,354	\$4,705,419	\$496,265,428	\$18,412,908	\$2,475,680
Public Service Corporation Property Taxes	\$146,949	\$448,847	\$13,100,287	\$14,140,847	\$126,960
General Personal Property Tax	\$1,605,422	\$991,018	\$72,041,428	\$2,858,865	\$1,433,224
Mobile Homes Property Tax	\$37,201	\$78,830	\$12,809	\$7,301	\$27,702
Machinery and Tools Tax	\$3,216	\$523,815	\$1,149,826	\$265,101	\$148,384
Merchants' Capital Tax	\$89,652	\$64,275	--	\$362,792	\$50,183
Property Tax Penalties	\$95,100	\$90,195	\$2,559,886	\$243,558	\$55,578
Property Tax Interest	\$27,644	\$139,935	\$1,394,258	\$80,464	\$3,138
Sub-Total	\$9,810,538	\$7,042,334	\$586,523,922	\$36,371,836	\$4,320,849
All Other Tax Revenue					
Local Sales and Use Taxes	\$1,328,395	\$1,020,412	\$44,591,077	\$1,585,747	\$341,527
Consumers' Utility Taxes	--	\$514,453	\$13,649,479	\$533,015	\$300,949
Business License Taxes	--	--	\$26,042,285	\$171,331	--
Franchise License Taxes	\$11,814	\$9,480	\$1,545,846	\$16,919	\$1,912
Motor Vehicle License Taxes	\$195,562	\$183,187	\$4,897,059	\$612,145	\$129,788
Bank Stock Tax	\$22,577	\$49,651	\$530,806	--	--
Taxes on Recordation and Wills	\$307,959	\$75,786	\$17,980,410	\$809,117	\$69,943
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$2,919	\$5,313,707	--	--
Restaurant Food Tax	--	--	--	--	--
Coal, Oil, and Gas Taxes	--	\$409,066	--	--	--
E-911 Service Tax	\$78,123	\$280,154	\$3,481,658	\$358,845	\$98,499
Other Non-Property Taxes	\$41,053	\$96,519	\$8,967,234	--	\$25,977
Sub-Total	\$1,985,483	\$2,641,627	\$126,999,561	\$4,087,119	\$968,595
Non-Tax Revenue					
Permits, Fees, and Licenses	\$171,020	\$44,841	\$20,885,155	\$1,430,597	\$45,875
Fines and Forfeitures	\$19,455	\$13,320	\$2,056,027	\$73,664	\$10,885
Charges for Services	\$1,361,643	\$2,199,550	\$31,377,397	\$4,493,500	\$3,452,007
Investment of Funds	\$91,439	\$221,138	\$14,498,331	\$929,992	\$226,009
Rental of Property	\$49,217	\$66,661	\$1,512,730	\$38,521	\$67,129
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$179,123	\$174,690	\$19,216,035	\$874,015	\$198,780
Sub-Total	\$1,871,897	\$2,720,200	\$89,545,675	\$7,840,289	\$4,000,685
Grand Total	\$13,667,918	\$12,404,161	\$803,069,158	\$48,299,244	\$9,290,129

*

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Revenue Category	Madison County	Mathews County	Mecklenburg County	Middlesex County	Montgomery County
Property Tax Revenue					
Real Property Tax	\$7,279,970	\$6,444,151	\$7,341,868	\$6,367,673	\$33,303,774
Public Service Corporation Property Taxes	\$224,488	\$122,797	\$824,215	\$137,347	\$1,650,770
General Personal Property Tax	\$2,186,754	\$1,127,410	\$6,773,200	\$2,183,409	\$5,794,668
Mobile Homes Property Tax	\$8,097	\$360,132	\$75,519	\$72,752	\$236,291
Machinery and Tools Tax	\$62,491	\$251,548	\$476,805	\$8,015	\$2,275,877
Merchants' Capital Tax	\$222,510	--	\$283,577	-\$1,893	\$1,061,116
Property Tax Penalties	\$94,795	\$77,913	\$190,886	\$83,605	\$262,558
Property Tax Interest	\$43,556	\$23,873	\$89,791	\$43,183	\$127,121
Sub-Total	\$10,122,661	\$8,407,824	\$16,055,861	\$8,894,091	\$44,712,175
All Other Tax Revenue					
Local Sales and Use Taxes	\$898,085	\$414,208	\$2,825,486	\$868,205	\$6,774,857
Consumers' Utility Taxes	\$658,496	\$413,823	\$566,644	\$499,041	\$1,600,197
Business License Taxes	--	\$165,938	--	\$177,284	--
Franchise License Taxes	\$60,434	\$39,511	\$37,409	\$30,774	\$22,381
Motor Vehicle License Taxes	\$359,950	\$217,640	\$652,275	\$267,497	\$571,153
Bank Stock Tax	\$48,546	\$59,311	--	\$67,424	\$56,355
Taxes on Recordation and Wills	\$280,768	\$181,263	\$455,378	\$269,528	\$974,747
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	\$12,414	--	\$24,957
Restaurant Food Tax	\$318,422	--	--	--	\$217,004
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$249,660	\$175,065	\$596,028	\$162,789	\$144,751
Other Non-Property Taxes	--	\$34,160	--	\$42,747	\$107,414
Sub-Total	\$2,874,361	\$1,700,919	\$5,145,634	\$2,385,289	\$10,493,816
Non-Tax Revenue					
Permits, Fees, and Licenses	\$177,143	\$91,206	\$210,329	\$257,045	\$318,537
Fines and Forfeitures	\$304,777	\$14,890	\$70,195	\$46,066	\$324,515
Charges for Services	\$1,982,282	\$1,118,290	\$3,638,041	\$1,147,315	\$10,258,685
Investment of Funds	\$286,959	\$145,479	\$682,700	\$151,839	\$854,308
Rental of Property	\$83,314	\$77,670	\$951,977	\$173,760	\$199,687
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$429,756	\$154,921	\$1,055,681	\$370,662	\$166,287
Sub-Total	\$3,264,231	\$1,602,456	\$6,608,923	\$2,146,687	\$12,122,019
Grand Total	\$16,261,253	\$11,711,199	\$27,810,418	\$13,426,067	\$67,328,010

*

Smyth County has failed to submit revenue data to the State Auditor's office for FY 2006. Accordingly, this jurisdiction is not reflected in the present table.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 1.2*
 Absolute Distribution
 of
 Local Revenue by Category and Jurisdiction
 for
 Counties and Cities in Virginia
 FY 2006
 [The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Nelson County	New Kent County	Northampton County	Northumberland County	Nottoway County
Property Tax Revenue					
Real Property Tax	\$10,546,183	\$10,842,207	\$8,244,522	\$7,950,986	\$3,025,571
Public Service Corporation Property Taxes	\$491,018	\$510,507	\$387,913	\$123,218	\$259,910
General Personal Property Tax	\$1,719,201	\$2,541,895	\$1,931,958	\$2,192,840	\$1,157,105
Mobile Homes Property Tax	\$39,874	\$17,427	\$31,112	\$50,852	\$25,456
Machinery and Tools Tax	\$18,827	\$648	\$91,909	\$119,371	\$193,135
Merchants' Capital Tax	--	--	\$71,884	\$41,401	--
Property Tax Penalties	\$112,342	\$158,295	\$128,011	\$100,109	\$90,658
Property Tax Interest	\$152,929	\$75,407	\$144,489	\$45,852	\$46,806
Sub-Total	\$13,080,374	\$14,146,386	\$11,031,798	\$10,624,629	\$4,798,641
All Other Tax Revenue					
Local Sales and Use Taxes	\$891,546	\$856,436	\$1,311,705	\$730,828	\$935,174
Consumers' Utility Taxes	\$652,295	\$583,359	\$639,003	\$589,510	\$430,264
Business License Taxes	\$31,805	\$790,349	\$15,174	--	\$145,027
Franchise License Taxes	\$96,640	\$52,043	\$5,879	\$31,876	--
Motor Vehicle License Taxes	\$308,746	\$455,073	\$217,660	\$350,100	\$177,734
Bank Stock Tax	\$72,709	\$30,626	--	\$178,190	--
Taxes on Recordation and Wills	\$483,999	\$573,869	\$370,639	\$314,408	\$76,516
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$6,447	--	--	--
Transient Occupancy Tax	\$198,250	\$11,751	\$120,967	--	\$17,020
Restaurant Food Tax	\$499,366	\$376,283	\$317,516	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$229,015	\$236,734	\$156,632	\$111,863	\$93,448
Other Non-Property Taxes	--	--	--	\$52,749	\$25,479
Sub-Total	\$3,464,371	\$3,972,970	\$3,155,175	\$2,359,524	\$1,900,662
Non-Tax Revenue					
Permits, Fees, and Licenses	\$444,230	\$689,055	\$336,333	\$300,829	\$69,822
Fines and Forfeitures	\$102,747	\$239,856	\$61,393	\$17,110	\$6,271
Charges for Services	\$1,799,782	\$879,717	\$1,841,328	\$2,391,019	\$3,093,657
Investment of Funds	\$348,742	\$475,184	\$261,061	\$324,043	\$334,072
Rental of Property	\$18,488	\$34,596	\$17,161	\$1,956	\$667,624
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$492,766	\$1,131,175	\$709,512	\$407,807	\$483,248
Sub-Total	\$3,206,755	\$3,449,583	\$3,226,788	\$3,442,764	\$4,654,694
Grand Total	\$19,751,500	\$21,568,939	\$17,413,761	\$16,426,917	\$11,353,997

*

Smyth County has failed to submit revenue data to the State Auditor's office for FY 2006. Accordingly, this jurisdiction is not reflected in the present table.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 1.2*

Absolute Distribution
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2006

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Revenue Category	Orange County	Page County	Patrick County	Pittsylvania County	Powhatan County
Property Tax Revenue					
Real Property Tax	\$18,237,441	\$7,466,725	\$4,677,361	\$15,132,292	\$19,237,031
Public Service Corporation Property Taxes	\$585,816	\$344,097	\$250,103	\$1,607,276	\$530,325
General Personal Property Tax	\$3,134,820	\$3,170,377	\$1,232,026	\$4,745,737	\$3,371,333
Mobile Homes Property Tax	\$61,817	--	\$82,432	\$307,071	\$6,434
Machinery and Tools Tax	\$1,103,559	\$212,871	\$511,935	\$1,273,644	\$227,351
Merchants' Capital Tax	\$139,069	--	--	\$296,541	--
Property Tax Penalties	\$253,530	\$208,306	\$86,134	\$441,695	\$226,951
Property Tax Interest	\$86,395	\$135,068	\$40,902	\$207,189	\$152,595
Sub-Total	\$23,602,447	\$11,537,444	\$6,880,893	\$24,011,445	\$23,752,020
All Other Tax Revenue					
Local Sales and Use Taxes	\$2,073,563	\$1,080,388	\$708,330	\$1,913,665	\$1,559,074
Consumers' Utility Taxes	\$1,003,459	\$411,818	\$692,323	\$2,299,147	\$917,637
Business License Taxes	--	\$144,277	--	\$34,717	\$115,370
Franchise License Taxes	\$91,210	--	\$22,753	\$196,671	\$232,931
Motor Vehicle License Taxes	\$648,453	\$347,211	\$456,761	\$1,585,976	\$680,038
Bank Stock Tax	\$37,465	--	\$24,544	\$32,264	\$152,770
Taxes on Recordation and Wills	\$1,180,858	\$315,947	\$101,296	\$450,934	\$483,534
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$25,480	\$341,077	\$36,646	--	--
Restaurant Food Tax	\$429,096	\$279,392	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$355,080	\$406,139	\$227,547	\$954,271	\$396,089
Other Non-Property Taxes	\$435,844	--	\$63,006	\$203,084	\$88,987
Sub-Total	\$6,280,508	\$3,326,249	\$2,333,206	\$7,670,729	\$4,626,430
Non-Tax Revenue					
Permits, Fees, and Licenses	\$623,031	\$263,136	\$121,550	\$194,032	\$1,792,094
Fines and Forfeitures	\$1,422	\$20,355	\$16,136	\$35,858	\$126,579
Charges for Services	\$5,399,491	\$2,928,149	\$2,807,301	\$5,012,383	\$1,779,321
Investment of Funds	\$860,522	\$197,083	\$193,527	\$994,239	\$168,321
Rental of Property	\$142,197	\$39,071	\$41,006	\$282,450	\$248,822
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	\$6,288	--
Miscellaneous Non-Tax Sources	\$829,806	\$307,652	\$775,852	\$628,315	\$411,425
Sub-Total	\$7,856,469	\$3,755,446	\$3,955,372	\$7,153,565	\$4,526,562
Grand Total	\$37,739,424	\$18,619,139	\$13,169,471	\$38,835,739	\$32,905,012

*

Smyth County has failed to submit revenue data to the State Auditor's office for FY 2006. Accordingly, this jurisdiction is not reflected in the present table.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 1.2*
 Absolute Distribution
 of
 Local Revenue by Category and Jurisdiction
 for
 Counties and Cities in Virginia
 FY 2006
 [The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Prince Edward County	Prince George County	Prince William County	Pulaski County	Rappahannock County
Property Tax Revenue					
Real Property Tax	\$4,929,095	\$17,085,113	\$413,478,000	\$11,270,822	\$7,157,291
Public Service Corporation Property Taxes	\$295,836	\$676,261	\$12,130,000	\$631,768	\$148,760
General Personal Property Tax	\$2,284,076	\$4,376,677	\$56,863,000	\$3,473,811	\$1,467,911
Mobile Homes Property Tax	\$60,010	\$83,736	\$79,000	\$46,590	\$313
Machinery and Tools Tax	\$69,447	\$211,649	\$304,000	\$2,280,856	--
Merchants' Capital Tax	\$383,720	--	--	\$247,094	--
Property Tax Penalties	\$125,673	\$172,339	\$3,892,000	\$187,711	\$84,501
Property Tax Interest	\$53,922	\$86,138	\$1,230,000	\$113,040	\$63,359
Sub-Total	\$8,201,779	\$22,691,913	\$487,976,000	\$18,251,692	\$8,922,135
All Other Tax Revenue					
Local Sales and Use Taxes	\$2,402,247	\$1,141,290	\$46,649,000	\$2,333,902	\$398,826
Consumers' Utility Taxes	\$476,527	\$1,534,247	\$26,295,000	\$1,272,742	\$427,457
Business License Taxes	--	\$674,259	\$23,071,000	--	--
Franchise License Taxes	\$52,370	\$43,103	\$4,549,000	\$81,263	\$52,316
Motor Vehicle License Taxes	\$232,757	\$708,033	\$6,641,000	\$544,837	\$175,908
Bank Stock Tax	--	\$84,743	\$708,000	\$8,906	\$37,248
Taxes on Recordation and Wills	\$207,670	\$524,378	\$18,619,000	\$261,460	\$207,703
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$478,395	\$3,026,000	\$297,469	--
Restaurant Food Tax	--	\$513,273	--	\$825,962	\$162,462
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$33,792	\$468,144	\$2,931,000	\$140,448	\$95,871
Other Non-Property Taxes	--	\$5,431	\$325,000	\$205,275	--
Sub-Total	\$3,405,363	\$6,175,296	\$132,814,000	\$5,972,264	\$1,557,791
Non-Tax Revenue					
Permits, Fees, and Licenses	\$93,202	\$706,915	\$18,793,000	\$131,295	\$104,884
Fines and Forfeitures	\$59,473	\$297,727	\$2,469,000	\$41,858	\$35,203
Charges for Services	\$4,137,348	\$3,846,586	\$64,004,000	\$7,793,541	\$810,063
Investment of Funds	\$326,368	\$847,442	\$17,437,000	\$510,123	\$140,191
Rental of Property	\$271,881	\$139,924	\$1,588,000	\$50,625	\$13,800
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$206,341	\$150,459	\$25,463,000	\$2,751,344	\$364,727
Sub-Total	\$5,094,613	\$5,989,053	\$129,754,000	\$11,278,786	\$1,468,868
Grand Total	\$16,701,755	\$34,856,262	\$750,544,000	\$35,502,742	\$11,948,794

*

Smyth County has failed to submit revenue data to the State Auditor's office for FY 2006. Accordingly, this jurisdiction is not reflected in the present table.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 1.2*
 Absolute Distribution
 of
 Local Revenue by Category and Jurisdiction
 for
 Counties and Cities in Virginia
 FY 2006
 [The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Richmond County	Roanoke County	Rockbridge County	Rockingham County	Russell County
Property Tax Revenue					
Real Property Tax	\$3,133,247	\$69,870,349	\$11,988,593	\$31,497,653	\$5,661,663
Public Service Corporation Property Taxes	\$203,602	\$2,368,760	\$556,528	\$791,663	\$1,263,675
General Personal Property Tax	\$1,024,316	\$13,507,012	\$2,687,063	\$7,782,448	\$1,960,453
Mobile Homes Property Tax	\$22,964	\$68,046	\$67,507	--	\$125,120
Machinery and Tools Tax	\$19,879	\$1,118,217	\$211,153	\$6,543,625	\$1,496,644
Merchants' Capital Tax	\$47,570	--	--	\$755,943	\$29,487
Property Tax Penalties	\$46,447	\$397,821	\$300,646	\$481,173	\$107,247
Property Tax Interest	\$29,968	\$172,379	\$114,533	\$242,064	\$163,935
Sub-Total	\$4,527,993	\$87,502,584	\$15,926,023	\$48,094,569	\$10,808,224
All Other Tax Revenue					
Local Sales and Use Taxes	\$1,217,967	\$8,046,832	\$2,401,773	\$4,358,695	\$1,594,575
Consumers' Utility Taxes	\$288,276	\$4,620,956	\$1,130,956	\$1,554,418	\$1,109,015
Business License Taxes	--	\$5,186,911	\$733,059	--	--
Franchise License Taxes	\$6,538	\$2,884,356	\$31,568	\$336,494	\$22,988
Motor Vehicle License Taxes	\$167,072	\$1,896,480	\$556,542	\$1,182,848	\$294,960
Bank Stock Tax	--	\$447,561	\$107,045	\$12,588	--
Taxes on Recordation and Wills	\$110,566	\$1,582,906	\$358,912	\$1,339,981	\$169,836
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$91,744	--	--	--
Transient Occupancy Tax	--	\$693,866	\$1,032,902	\$104,037	--
Restaurant Food Tax	--	\$3,126,455	\$1,184,442	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	\$2,995,301
E-911 Service Tax	\$157,039	\$964,497	\$392,330	\$1,075,362	\$526,388
Other Non-Property Taxes	\$21,785	--	--	--	--
Sub-Total	\$1,969,243	\$29,542,564	\$7,929,529	\$9,964,423	\$6,713,063
Non-Tax Revenue					
Permits, Fees, and Licenses	\$66,472	\$824,223	\$437,233	\$985,817	\$52,707
Fines and Forfeitures	\$35,228	\$755,033	\$71,574	\$345,805	\$8,181
Charges for Services	\$2,184,612	\$11,709,900	\$5,913,486	\$12,337,298	\$4,923,468
Investment of Funds	\$307,958	\$2,617,002	\$473,534	\$1,533,560	\$529,800
Rental of Property	\$20,979	\$476,386	\$216,961	\$234,012	\$411,160
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	\$13,981	\$31,153	--	--
Miscellaneous Non-Tax Sources	\$216,572	\$195,749	\$986,095	\$767,419	\$3,197,366
Sub-Total	\$2,831,821	\$16,592,274	\$8,130,036	\$16,203,911	\$9,122,682
Grand Total	\$9,329,057	\$133,637,422	\$31,985,588	\$74,262,903	\$26,643,969

*

Smyth County has failed to submit revenue data to the State Auditor's office for FY 2006. Accordingly, this jurisdiction is not reflected in the present table.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 1.2*
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 Local Revenue by Category and Jurisdiction
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 Counties and Cities in Virginia
 FY 2006
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Revenue Category	Scott County	Shenandoah County	Southampton County	Spotsylvania County	Stafford County
Property Tax Revenue					
Real Property Tax	\$5,909,911	\$17,610,650	\$6,610,124	\$79,639,826	\$99,060,404
Public Service Corporation Property Taxes	\$574,595	\$434,558	\$712,944	\$1,702,817	\$1,451,049
General Personal Property Tax	\$752,470	\$5,320,237	\$2,279,024	\$19,911,555	\$18,821,876
Mobile Homes Property Tax	\$100,207	\$25,698	\$79,388	\$101,660	\$171,932
Machinery and Tools Tax	\$276,838	\$1,987,759	\$568,708	\$1,129,973	\$97,460
Merchants' Capital Tax	\$132,912	\$218,653	\$451,040	--	\$766,909
Property Tax Penalties	\$108,229	\$277,780	\$248,877	\$1,143,575	\$1,231,091
Property Tax Interest	\$79,974	\$169,348	\$72,393	\$427,306	\$513,436
Sub-Total	\$7,935,136	\$26,044,683	\$11,022,498	\$104,056,712	\$122,114,157
All Other Tax Revenue					
Local Sales and Use Taxes	\$1,171,840	\$3,231,113	\$463,231	\$15,263,732	\$10,242,024
Consumers' Utility Taxes	\$684,918	\$1,385,736	\$909,050	\$3,359,552	\$7,405,930
Business License Taxes	--	--	\$122,468	\$4,414,484	--
Franchise License Taxes	\$268,223	\$18,000	\$23,732	\$3,142,160	\$236,991
Motor Vehicle License Taxes	\$461,029	\$669,047	\$340,010	\$2,707,990	\$2,268,866
Bank Stock Tax	--	--	--	\$314,097	\$260,620
Taxes on Recordation and Wills	\$125,954	\$989,849	\$206,140	\$5,325,014	\$5,051,156
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$6,181	\$79,465	--	\$947,201	\$1,037,087
Restaurant Food Tax	--	--	--	\$5,125,041	\$4,804,578
Coal, Oil, and Gas Taxes	\$13,605	--	--	--	--
E-911 Service Tax	\$377,725	\$638,679	\$146,271	\$1,239,535	\$1,377,947
Other Non-Property Taxes	\$11,789	--	\$51,486	\$64,990	\$4,535,365
Sub-Total	\$3,121,264	\$7,011,889	\$2,262,388	\$41,903,796	\$37,220,564
Non-Tax Revenue					
Permits, Fees, and Licenses	\$51,517	\$633,654	\$196,550	\$6,303,089	\$7,174,716
Fines and Forfeitures	\$39,128	\$29,025	\$708,708	\$903,098	\$867,113
Charges for Services	\$1,938,505	\$5,940,016	\$2,534,452	\$16,813,360	\$18,030,368
Investment of Funds	\$287,951	\$633,963	\$199,962	\$2,025,461	\$2,155,638
Rental of Property	\$307,154	\$43,669	\$138,813	\$486,775	\$174,345
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	\$550,000	--	--
Miscellaneous Non-Tax Sources	\$1,232,353	\$783,400	\$608,386	\$1,867,589	\$3,941,471
Sub-Total	\$3,856,608	\$8,063,727	\$4,936,871	\$28,399,372	\$32,343,651
Grand Total	\$14,913,008	\$41,120,299	\$18,221,757	\$174,359,880	\$191,678,372

*

Smyth County has failed to submit revenue data to the State Auditor's office for FY 2006. Accordingly, this jurisdiction is not reflected in the present table.

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Staff, Commission on Local Government

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 of
 Local Revenue by Category and Jurisdiction
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 [The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Surry County	Sussex County	Tazewell County	Warren County	Washington County
Property Tax Revenue					
Real Property Tax	\$4,195,143	\$2,990,639	\$9,624,251	\$18,502,215	\$17,503,066
Public Service Corporation Property Taxes	\$10,817,591	\$314,046	\$605,344	\$345,900	\$1,230,860
General Personal Property Tax	\$706,186	\$1,623,114	\$3,988,241	\$5,643,491	\$3,368,152
Mobile Homes Property Tax	--	\$77,204	\$179,503	\$17,836	\$107,984
Machinery and Tools Tax	--	\$944,314	\$791,035	\$476,168	\$3,479,227
Merchants' Capital Tax	--	\$67,184	\$919,208	--	--
Property Tax Penalties	\$47,467	\$121,335	\$276,334	\$284,452	\$264,236
Property Tax Interest	\$80,117	\$14,829	\$178,526	\$235,710	\$185,749
Sub-Total	\$15,846,504	\$6,152,665	\$16,562,442	\$25,505,772	\$26,139,274
All Other Tax Revenue					
Local Sales and Use Taxes	\$342,371	\$496,970	\$4,318,311	\$2,262,675	\$5,346,904
Consumers' Utility Taxes	--	\$158,383	\$921,948	\$1,070,406	\$1,907,500
Business License Taxes	\$54,677	\$154	--	\$1,269,066	--
Franchise License Taxes	--	\$1,002	\$72,227	--	\$200,813
Motor Vehicle License Taxes	\$62,111	\$205,874	\$274,872	\$598,730	\$766,867
Bank Stock Tax	--	\$6,244	\$48,732	--	\$21,139
Taxes on Recordation and Wills	\$73,016	\$792	\$248,726	\$1,127,774	\$437,441
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	\$145,862	\$6,074	\$36,970
Restaurant Food Tax	--	--	--	\$142,744	--
Coal, Oil, and Gas Taxes	--	--	\$1,485,548	--	--
E-911 Service Tax	\$55,545	\$123,401	\$456,226	\$369,659	\$301,346
Other Non-Property Taxes	\$9,385	\$51,536	--	--	\$639,594
Sub-Total	\$597,105	\$1,044,356	\$7,972,452	\$6,847,128	\$9,658,574
Non-Tax Revenue					
Permits, Fees, and Licenses	\$39,985	\$102,960	\$138,702	\$1,094,150	\$190,732
Fines and Forfeitures	\$26,313	\$780,269	\$26,485	\$102,119	\$511,401
Charges for Services	\$969,426	\$10,172,034	\$6,968,650	\$4,697,892	\$7,428,794
Investment of Funds	\$437,767	\$309,118	\$1,149,384	\$903,040	\$800,350
Rental of Property	\$162,955	\$126,306	\$985,604	\$238,354	\$253,646
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	\$40,621
Miscellaneous Non-Tax Sources	\$206,483	\$373,614	\$1,091,769	\$820,933	\$3,845,772
Sub-Total	\$1,842,929	\$11,864,301	\$10,360,594	\$7,856,488	\$13,071,316
Grand Total	\$18,286,538	\$19,061,322	\$34,895,488	\$40,209,388	\$48,869,164

*

Smyth County has failed to submit revenue data to the State Auditor's office for FY 2006. Accordingly, this jurisdiction is not reflected in the present table.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 1.2*
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 Local Revenue by Category and Jurisdiction
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 [The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Westmoreland County	Wise County	Wythe County	York County	Alexandria City
Property Tax Revenue					
Real Property Tax	\$6,897,099	\$8,975,114	\$7,713,319	\$48,381,409	\$251,377,949
Public Service Corporation Property Taxes	\$172,254	\$487,076	\$749,070	\$2,044,600	\$6,835,188
General Personal Property Tax	\$1,730,246	\$3,384,060	\$2,411,247	\$10,413,367	\$32,585,453
Mobile Homes Property Tax	\$48,190	\$225,623	\$139,415	\$28,440	--
Machinery and Tools Tax	\$154,647	\$2,777,132	\$1,385,034	\$1,374,864	\$577,673
Merchants' Capital Tax	\$50,914	\$773,567	\$385,628	\$156,848	--
Property Tax Penalties	\$114,500	\$386,823	\$74,764	\$519,644	\$1,408,875
Property Tax Interest	\$54,442	\$135,911	\$89,120	\$221,423	\$342,628
Sub-Total	\$9,222,292	\$17,145,306	\$12,947,597	\$63,140,595	\$293,127,766
All Other Tax Revenue					
Local Sales and Use Taxes	\$707,414	\$2,529,653	\$3,258,798	\$8,319,803	\$25,264,689
Consumers' Utility Taxes	\$777,604	\$1,127,404	\$1,060,129	\$244,215	\$17,059,480
Business License Taxes	--	--	--	\$4,957,395	\$28,381,583
Franchise License Taxes	\$41,325	\$227,801	\$31,925	\$703,762	\$1,240,841
Motor Vehicle License Taxes	\$447,628	\$125,132	\$373,662	\$1,357,565	\$2,461,023
Bank Stock Tax	\$16,999	--	\$23,417	\$154,699	\$1,784,565
Taxes on Recordation and Wills	\$450,188	\$162,304	\$235,668	\$1,740,584	\$6,196,631
Tobacco Taxes	--	--	--	--	\$2,840,486
Admission and Amusement Taxes	--	--	--	--	\$1,149,537
Transient Occupancy Tax	--	\$47,240	\$148,826	\$3,698,491	\$7,811,884
Restaurant Food Tax	--	--	\$649,835	\$4,495,630	\$10,094,267
Coal, Oil, and Gas Taxes	--	\$11,449,941	--	--	--
E-911 Service Tax	\$252,243	\$275,715	\$320,060	\$717,810	\$528,385
Other Non-Property Taxes	--	--	\$88,675	\$31,009	\$3,060,140
Sub-Total	\$2,693,401	\$15,945,190	\$6,190,995	\$26,420,963	\$107,873,511
Non-Tax Revenue					
Permits, Fees, and Licenses	\$302,028	\$80,303	\$148,733	\$913,332	\$6,482,765
Fines and Forfeitures	\$61,286	\$77,620	\$1,086,467	\$327,745	\$3,536,342
Charges for Services	\$4,328,343	\$4,354,960	\$7,657,443	\$11,552,717	\$25,394,487
Investment of Funds	\$268,416	\$1,125,647	\$1,360,579	\$1,274,228	\$5,723,748
Rental of Property	\$75,937	\$77,862	\$6,426	\$1,554,665	\$2,788,442
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	\$9,438	--	--
Miscellaneous Non-Tax Sources	\$502,980	\$773,865	\$490,081	\$1,346,911	\$4,945,669
Sub-Total	\$5,538,990	\$6,490,257	\$10,759,167	\$16,969,598	\$48,871,453
Grand Total	\$17,454,683	\$39,580,753	\$29,897,759	\$106,531,156	\$449,872,730

*

Smyth County has failed to submit revenue data to the State Auditor's office for FY 2006. Accordingly, this jurisdiction is not reflected in the present table.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 1.2*
 Absolute Distribution
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 Local Revenue by Category and Jurisdiction
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Revenue Category	Bedford City	Bristol City	Buena Vista City	Charlottesville City	Chesapeake City
Property Tax Revenue					
Real Property Tax	\$2,645,776	\$8,556,714	\$2,548,949	\$39,575,656	\$205,007,192
Public Service Corporation Property Taxes	\$75,201	\$191,697	\$96,414	\$1,349,287	\$10,457,425
General Personal Property Tax	\$500,746	\$1,328,033	\$1,846,987	\$5,260,084	\$38,259,834
Mobile Homes Property Tax	--	\$16,001	\$2,241	\$7,519	\$181,302
Machinery and Tools Tax	\$347,976	\$1,035,806	\$221,753	\$228,298	\$2,835,759
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$37,985	\$67,130	\$39,183	\$317,786	\$1,994,156
Property Tax Interest	\$2,685	\$89,020	\$11,883	\$91,693	\$664,879
Sub-Total	\$3,610,369	\$11,284,401	\$4,767,410	\$46,830,323	\$259,400,547
All Other Tax Revenue					
Local Sales and Use Taxes	\$927,493	\$3,604,530	\$359,834	\$9,565,488	\$34,355,722
Consumers' Utility Taxes	--	\$393,785	\$462,224	\$7,124,868	\$17,110,436
Business License Taxes	\$423,920	\$1,156,862	\$169,818	\$5,432,749	\$23,853,491
Franchise License Taxes	\$21,599	\$230,074	\$78,560	\$420,114	\$2,091,573
Motor Vehicle License Taxes	\$123,621	\$195,122	\$135,766	\$738,915	\$4,322,069
Bank Stock Tax	\$171,828	\$279,727	\$38,717	\$620,707	\$942,843
Taxes on Recordation and Wills	\$68,971	\$163,042	\$68,056	\$786,322	\$5,461,684
Tobacco Taxes	\$140,449	\$119,802	--	\$544,900	\$4,804,597
Admission and Amusement Taxes	--	--	--	--	\$534,195
Transient Occupancy Tax	\$58,412	\$567,335	\$14,933	\$2,100,084	\$3,930,085
Restaurant Food Tax	\$557,659	\$3,628,713	\$153,017	\$6,115,832	\$17,869,730
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$103,774	\$155,818	\$92,702	\$432,292	\$3,093,026
Other Non-Property Taxes	\$192	--	\$97,882	--	\$1,332,830
Sub-Total	\$2,597,918	\$10,494,810	\$1,671,509	\$33,882,271	\$119,702,281
Non-Tax Revenue					
Permits, Fees, and Licenses	\$25,492	\$86,288	\$19,805	\$855,627	\$3,100,075
Fines and Forfeitures	\$84,687	\$186,976	\$73,895	\$508,322	\$3,587,702
Charges for Services	\$1,477,458	\$8,300,219	\$2,261,523	\$17,702,868	\$24,760,360
Investment of Funds	\$458,033	\$206,421	\$50,008	\$866,361	\$4,363,259
Rental of Property	\$48,274	\$535,380	\$114,548	\$358,207	\$2,255,541
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	\$752,285	--	\$20,308	\$9,742,748	--
Miscellaneous Non-Tax Sources	\$222,032	\$1,852,327	\$693,685	\$4,973,915	\$4,229,704
Sub-Total	\$3,068,261	\$11,167,611	\$3,233,772	\$35,008,048	\$42,296,641
Grand Total	\$9,276,548	\$32,946,822	\$9,672,691	\$115,720,642	\$421,399,469

*

Smyth County has failed to submit revenue data to the State Auditor's office for FY 2006. Accordingly, this jurisdiction is not reflected in the present table.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Revenue Category	Colonial Heights City	Covington City	Danville City	Emporia City	Fairfax City
Property Tax Revenue					
Real Property Tax	\$14,759,234	\$1,596,964	\$14,750,471	\$2,518,743	\$37,924,248
Public Service Corporation Property Taxes	\$340,449	\$131,368	\$404,638	\$188,011	\$951,260
General Personal Property Tax	\$1,795,934	\$564,228	\$4,457,475	\$821,306	\$5,590,150
Mobile Homes Property Tax	--	\$6,359	\$30,046	--	--
Machinery and Tools Tax	\$102,319	\$4,259,181	\$1,686,551	\$187,336	\$52,174
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$41,119	\$38,831	\$277,481	\$30,582	\$229,026
Property Tax Interest	\$171,315	\$15,441	\$127,856	\$17,027	\$62,092
Sub-Total	\$17,210,370	\$6,612,372	\$21,734,518	\$3,763,005	\$44,808,950
All Other Tax Revenue					
Local Sales and Use Taxes	\$7,027,037	\$1,163,724	\$7,326,694	\$1,244,362	\$13,721,180
Consumers' Utility Taxes	\$1,398,563	\$658,711	\$2,036,646	\$575,094	\$3,613,249
Business License Taxes	\$2,545,143	\$515,503	\$4,889,518	\$633,625	\$8,210,939
Franchise License Taxes	\$98,185	\$25,723	\$1,332,562	\$40,276	\$234,037
Motor Vehicle License Taxes	\$325,784	\$111,672	\$808,224	\$82,139	\$457,477
Bank Stock Tax	\$164,934	\$156,639	\$767,043	\$110,057	\$1,244,838
Taxes on Recordation and Wills	\$4,425	\$36,048	\$342,174	\$31,359	\$547,904
Tobacco Taxes	--	\$97,591	--	--	\$897,579
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$338,275	\$2,492	\$352,944	\$469,755	\$599,578
Restaurant Food Tax	\$3,903,632	\$524,457	\$4,108,738	\$1,025,479	\$2,235,496
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$293,660	\$102,256	\$877,383	\$124,776	\$304,249
Other Non-Property Taxes	--	\$55,901	\$121,447	--	--
Sub-Total	\$16,099,638	\$3,450,717	\$22,963,373	\$4,336,922	\$32,066,526
Non-Tax Revenue					
Permits, Fees, and Licenses	\$156,345	\$10,182	\$219,668	\$40,155	\$1,376,855
Fines and Forfeitures	\$371,758	\$38,443	\$505,328	\$919,063	\$954,306
Charges for Services	\$3,705,138	\$2,120,995	\$9,114,827	\$2,536,877	\$1,176,386
Investment of Funds	\$417,035	\$105,703	\$1,368,447	\$96,889	\$3,583,215
Rental of Property	\$324,318	\$15,336	\$394,463	\$8,375	\$2,950,986
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$657,662	\$305,592	\$2,092,413	\$2,099,361	\$1,138,630
Sub-Total	\$5,632,256	\$2,596,251	\$13,695,146	\$5,700,720	\$11,180,378
Grand Total	\$38,942,264	\$12,659,340	\$58,393,037	\$13,800,647	\$88,055,854

*

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Staff, Commission on Local Government

Table 1.2*
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Revenue Category	Falls Church City	Franklin City	Fredericksburg City	Galax City	Hampton City
Property Tax Revenue					
Real Property Tax	\$29,520,209	\$3,978,940	\$19,331,887	\$2,458,897	\$101,035,373
Public Service Corporation Property Taxes	\$282,526	\$82,712	\$310,461	\$88,219	\$2,535,035
General Personal Property Tax	\$3,220,974	\$1,108,622	\$4,223,733	\$465,954	\$22,363,825
Mobile Homes Property Tax	--	--	\$1,671	--	\$42,894
Machinery and Tools Tax	--	\$14,178	\$98,055	\$884,191	\$1,800,145
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$147,831	\$80,553	\$160,975	\$45,095	\$1,302,189
Property Tax Interest	\$77,084	\$35,939	\$31,192	\$40,672	\$817,038
Sub-Total	\$33,248,624	\$5,300,944	\$24,157,974	\$3,983,028	\$129,896,499
All Other Tax Revenue					
Local Sales and Use Taxes	\$4,263,902	\$1,430,593	\$12,856,512	\$1,790,567	\$13,414,596
Consumers' Utility Taxes	\$1,700,884	\$743,997	\$2,910,053	\$326,434	\$11,637,078
Business License Taxes	\$2,936,648	\$806,893	\$5,893,564	\$784,491	\$11,751,121
Franchise License Taxes	\$222,417	\$71,666	\$291,380	\$31,538	\$1,314,857
Motor Vehicle License Taxes	\$202,229	\$154,226	\$298,240	\$87,207	\$2,955,898
Bank Stock Tax	\$151,384	\$69,302	\$546,953	\$130,996	\$357,900
Taxes on Recordation and Wills	\$218,222	\$88,733	\$985,477	\$72,428	\$1,143,394
Tobacco Taxes	\$519,660	\$237,563	\$613,471	--	\$3,888,803
Admission and Amusement Taxes	\$19,532	--	\$175,635	\$20,801	\$1,156,367
Transient Occupancy Tax	\$248,850	\$202,379	\$808,010	\$10,034	\$2,963,338
Restaurant Food Tax	\$1,765,026	\$1,042,608	\$6,402,076	\$851,725	\$13,425,879
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$180,327	\$182,364	\$215,804	\$1,576	\$2,033,992
Other Non-Property Taxes	\$18,722	\$214,998	--	\$50,097	\$239,431
Sub-Total	\$12,447,803	\$5,245,322	\$31,997,175	\$4,157,894	\$66,282,654
Non-Tax Revenue					
Permits, Fees, and Licenses	\$442,556	\$111,310	\$1,117,018	\$24,917	\$1,685,818
Fines and Forfeitures	\$649,515	\$42,865	\$339,338	\$62,003	\$2,088,169
Charges for Services	\$2,804,063	\$3,409,186	\$6,046,776	\$3,287,520	\$44,678,966
Investment of Funds	\$649,720	\$50,877	\$625,397	\$417,277	\$3,840,842
Rental of Property	\$183,662	\$569,959	\$111,156	\$16,744	\$2,884,384
Payments in Lieu of Taxes from Enterprise Activities	\$150,000	\$72,345	--	--	--
Interlocal Revenue-Sharing Payments	--	\$1,136,199	--	--	--
Miscellaneous Non-Tax Sources	\$142,669	\$1,062,565	\$1,022,370	\$518,913	\$13,167,354
Sub-Total	\$5,022,185	\$6,455,306	\$9,262,055	\$4,327,374	\$68,345,533
Grand Total	\$50,718,612	\$17,001,572	\$65,417,204	\$12,468,296	\$264,524,686

*

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Staff, Commission on Local Government

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Revenue Category	Harrisonburg City	Hopewell City	Lexington City	Lynchburg City	Manassas City
Property Tax Revenue					
Real Property Tax	\$14,082,477	\$10,919,107	\$2,651,955	\$39,620,209	\$44,094,197
Public Service Corporation Property Taxes	\$288,174	\$4,397,176	\$95,309	\$2,123,037	\$700,422
General Personal Property Tax	\$3,967,554	\$1,856,007	\$549,479	\$13,507,975	\$5,767,544
Mobile Homes Property Tax	\$7,036	--	--	--	\$8,837
Machinery and Tools Tax	\$1,634,123	\$3,998,144	--	\$5,004,569	\$4,524,499
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$128,561	\$454,801	\$31,188	\$504,518	\$374,750
Property Tax Interest	\$43,203	\$386,225	\$17,324	\$224,855	\$33,004
Sub-Total	\$20,151,128	\$22,011,460	\$3,345,255	\$60,985,163	\$55,503,253
All Other Tax Revenue					
Local Sales and Use Taxes	\$11,421,441	\$1,890,963	\$710,095	\$13,319,691	\$7,778,776
Consumers' Utility Taxes	\$1,878,219	\$1,302,633	\$503,771	\$6,840,947	\$1,804,761
Business License Taxes	\$5,745,193	\$1,541,460	\$527,575	\$7,620,265	\$3,029,004
Franchise License Taxes	\$304,159	\$222,691	\$42,129	\$584,346	\$314,278
Motor Vehicle License Taxes	\$502,226	\$389,635	\$64,867	\$856,406	\$740,634
Bank Stock Tax	\$501,430	\$106,363	\$76,839	\$598,733	\$503,693
Taxes on Recordation and Wills	\$746,064	\$173,224	\$70,330	\$786,799	\$1,236,968
Tobacco Taxes	\$882,623	--	--	\$972,337	\$982,136
Admission and Amusement Taxes	\$169,701	--	--	\$370,272	--
Transient Occupancy Tax	\$1,429,097	\$470,035	\$187,805	\$1,502,687	\$169,367
Restaurant Food Tax	\$7,099,944	\$1,154,388	\$551,364	\$9,423,830	\$2,596,486
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$669,166	\$339,762	\$47,673	\$946,241	\$670,541
Other Non-Property Taxes	\$143,804	--	\$27,625	--	\$1,092,139
Sub-Total	\$31,493,067	\$7,591,154	\$2,810,073	\$43,822,554	\$20,918,783
Non-Tax Revenue					
Permits, Fees, and Licenses	\$503,149	\$179,406	\$56,033	\$1,025,782	\$1,012,373
Fines and Forfeitures	\$517,689	\$74,318	\$93,712	\$593,518	\$718,507
Charges for Services	\$6,487,900	\$4,586,280	\$1,733,285	\$29,796,381	\$6,970,621
Investment of Funds	\$1,502,674	\$755,246	\$606,196	\$2,561,578	\$2,646,960
Rental of Property	\$1,115,952	\$102,801	\$31,364	\$1,290,081	\$50,227
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	\$1,231,376	\$100,000	--
Miscellaneous Non-Tax Sources	\$799,601	\$656,148	\$587,340	\$3,643,458	\$1,038,932
Sub-Total	\$10,926,965	\$6,354,199	\$4,339,306	\$39,010,798	\$12,437,620
Grand Total	\$62,571,160	\$35,956,813	\$10,494,634	\$143,818,515	\$88,859,656

*

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Revenue Category	Manassas Park City	Martinsville City	Newport News City	Norfolk City	Norton City
Property Tax Revenue					
Real Property Tax	\$16,888,969	\$5,672,147	\$128,228,057	\$164,219,926	\$1,189,998
Public Service Corporation Property Taxes	\$310,135	\$239,316	\$3,786,209	\$6,849,797	\$203,403
General Personal Property Tax	\$2,789,193	\$1,410,562	\$33,296,826	\$34,129,793	\$193,046
Mobile Homes Property Tax	--	--	\$160,284	\$20,781	--
Machinery and Tools Tax	\$32,767	\$241,411	\$11,887,389	\$8,450,230	\$61,230
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$235,602	\$71,372	\$572,218	\$945,954	\$17,227
Property Tax Interest	\$115,745	\$49,075	\$345,838	\$1,836,263	\$8,577
Sub-Total	\$20,372,411	\$7,683,883	\$178,276,821	\$216,452,744	\$1,673,481
All Other Tax Revenue					
Local Sales and Use Taxes	\$2,041,465	\$2,145,605	\$22,432,446	\$30,652,119	\$1,722,453
Consumers' Utility Taxes	\$1,273,467	\$1,328,544	\$12,837,083	\$39,122,533	\$266,300
Business License Taxes	\$830,605	\$1,713,541	\$14,701,673	\$24,350,300	\$692,083
Franchise License Taxes	\$120,187	\$161,768	\$3,840,332	\$3,542,906	\$51,935
Motor Vehicle License Taxes	\$287,776	\$224,532	\$3,585,645	\$3,657,217	\$28,996
Bank Stock Tax	\$28,617	\$296,071	\$600,317	\$2,205,146	\$125,958
Taxes on Recordation and Wills	\$556,676	\$101,138	\$2,535,995	\$3,724,780	\$20,653
Tobacco Taxes	\$417,608	\$149,816	\$4,622,565	\$6,818,757	\$49,190
Admission and Amusement Taxes	--	--	\$569,643	\$4,597,587	--
Transient Occupancy Tax	--	\$14,339	\$2,802,362	\$7,226,292	\$117,186
Restaurant Food Tax	\$300,270	\$1,155,170	\$16,649,811	\$27,277,081	\$788,336
Coal, Oil, and Gas Taxes	--	--	--	--	\$208,566
E-911 Service Tax	\$147,055	\$272,513	\$2,285,188	\$4,214,919	\$35,411
Other Non-Property Taxes	--	\$3,163	\$774,586	\$226,554	--
Sub-Total	\$6,003,726	\$7,566,200	\$88,237,646	\$157,616,191	\$4,107,067
Non-Tax Revenue					
Permits, Fees, and Licenses	\$269,389	\$418,210	\$3,486,461	\$4,088,238	\$4,666
Fines and Forfeitures	\$178,624	\$235,837	\$2,078,904	\$1,461,418	\$106,054
Charges for Services	\$1,169,989	\$5,187,077	\$45,559,919	\$41,997,438	\$837,602
Investment of Funds	\$186,878	\$498,596	\$4,455,934	\$6,579,586	\$90,466
Rental of Property	\$31,323	\$552,519	\$11,847,095	\$6,433,004	\$439,180
Payments in Lieu of Taxes from Enterprise Activities	--	\$141,872	\$1,649,906	\$3,021,013	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$784,142	\$350,366	\$14,312,202	\$13,297,370	\$42,231
Sub-Total	\$2,620,345	\$7,384,477	\$83,390,421	\$76,878,067	\$1,520,199
Grand Total	\$28,996,482	\$22,634,560	\$349,904,888	\$450,947,002	\$7,300,747

*

Smyth County has failed to submit revenue data to the State Auditor's office for FY 2006. Accordingly, this jurisdiction is not reflected in the present table.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 1.2*
 Absolute Distribution
 of
 Local Revenue by Category and Jurisdiction
 for
 Counties and Cities in Virginia
 FY 2006
 [The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Petersburg City	Poquoson City	Portsmouth City	Radford City	Richmond City
Property Tax Revenue					
Real Property Tax	\$16,890,950	\$10,937,424	\$62,974,325	\$4,649,548	\$194,185,597
Public Service Corporation Property Taxes	\$1,179,713	\$137,444	\$3,012,336	\$133,419	\$11,014,419
General Personal Property Tax	\$3,616,216	\$1,873,025	\$18,489,777	\$710,551	\$28,436,349
Mobile Homes Property Tax	\$16,912	\$15,221	--	\$3,390	\$21,885
Machinery and Tools Tax	\$2,510,484	--	\$2,278,337	\$677,666	\$14,729,382
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$323,814	\$102,186	\$1,442,651	\$55,870	\$3,085,648
Property Tax Interest	\$240,938	\$47,615	\$417,985	\$55,870	\$2,216,470
Sub-Total	\$24,779,027	\$13,112,915	\$88,615,411	\$6,286,314	\$253,689,750
All Other Tax Revenue					
Local Sales and Use Taxes	\$3,827,026	\$458,238	\$6,110,717	\$965,875	\$27,116,326
Consumers' Utility Taxes	\$3,130,198	\$440,102	\$13,428,913	\$945,106	\$30,413,521
Business License Taxes	\$2,706,413	\$388,663	\$6,068,628	\$374,131	\$29,973,841
Franchise License Taxes	\$219,703	\$127,428	\$801,630	\$219,020	\$1,986,050
Motor Vehicle License Taxes	\$598,616	\$306,684	\$1,728,680	\$175,151	\$2,593,971
Bank Stock Tax	\$142,529	\$39,250	\$397,288	\$122,156	\$2,891,777
Taxes on Recordation and Wills	\$318,105	\$315,782	\$1,621,785	\$121,346	\$65,669
Tobacco Taxes	\$137,386	\$73,548	\$2,685,113	\$127,120	--
Admission and Amusement Taxes	\$11,526	--	\$492,741	--	\$1,218,238
Transient Occupancy Tax	\$301,209	--	\$1,120,801	\$121,962	\$4,984,253
Restaurant Food Tax	\$1,201,759	\$491,366	\$5,881,781	\$793,819	\$17,404,622
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$316,342	\$151,531	\$1,603,771	\$238,442	\$6,578,955
Other Non-Property Taxes	--	--	\$92,894	--	\$764,976
Sub-Total	\$12,910,812	\$2,792,592	\$42,034,742	\$4,204,128	\$125,992,199
Non-Tax Revenue					
Permits, Fees, and Licenses	\$169,597	\$173,401	\$1,162,977	\$35,670	\$4,523,068
Fines and Forfeitures	\$596,864	\$37,283	\$335,211	\$214,933	\$10,905,814
Charges for Services	\$5,367,201	\$2,398,786	\$25,137,716	\$3,022,291	\$48,219,750
Investment of Funds	\$434,892	\$109,540	\$1,349,283	\$298,769	\$402,750
Rental of Property	\$296,759	\$87,977	\$3,656,595	\$145,056	\$114,560
Payments in Lieu of Taxes from Enterprise Activities	\$82,133	--	\$931,944	\$1,394,297	\$18,945,068
Interlocal Revenue-Sharing Payments	--	--	--	\$172,773	--
Miscellaneous Non-Tax Sources	\$899,415	\$432,227	\$4,249,211	\$396,504	\$12,815,888
Sub-Total	\$7,846,861	\$3,239,214	\$36,822,937	\$5,680,293	\$95,926,898
Grand Total	\$45,536,700	\$19,144,721	\$167,473,090	\$16,170,735	\$475,608,847

*

Smyth County has failed to submit revenue data to the State Auditor's office for FY 2006. Accordingly, this jurisdiction is not reflected in the present table.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 1.2*
 Absolute Distribution
 of
 Local Revenue by Category and Jurisdiction
 for
 Counties and Cities in Virginia
 FY 2006
 [The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Roanoke City	Salem City	Staunton City	Suffolk City	Virginia Beach City
Property Tax Revenue					
Real Property Tax	\$65,798,386	\$18,560,665	\$12,650,752	\$64,071,884	\$390,651,602
Public Service Corporation Property Taxes	\$1,982,390	\$412,909	\$644,886	\$1,920,048	\$5,492,804
General Personal Property Tax	\$14,471,539	\$5,576,210	\$1,812,228	\$9,194,835	\$62,471,050
Mobile Homes Property Tax	\$18,932	\$21,793	\$1,032	\$91,351	\$121,173
Machinery and Tools Tax	\$2,599,983	\$2,799,836	\$65,572	\$1,621,978	\$1,092,938
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$720,801	\$123,504	\$147,570	\$665,450	\$2,942,251
Property Tax Interest	\$480,534	\$62,226	\$39,790	\$286,849	\$1,464,013
Sub-Total	\$86,072,565	\$27,557,143	\$15,361,830	\$77,852,395	\$464,235,831
All Other Tax Revenue					
Local Sales and Use Taxes	\$20,637,376	\$5,634,585	\$3,847,080	\$7,043,982	\$51,391,606
Consumers' Utility Taxes	\$13,234,487	\$1,372,250	\$1,882,143	\$6,420,430	\$40,876,918
Business License Taxes	\$12,893,280	\$3,866,585	\$1,848,116	\$5,177,235	\$40,611,370
Franchise License Taxes	\$1,456,085	\$694,052	\$280,607	\$251,447	\$4,863,393
Motor Vehicle License Taxes	\$1,783,689	\$509,508	\$400,606	\$1,359,928	\$8,935,321
Bank Stock Tax	\$1,306,496	\$289,587	\$283,333	\$362,571	\$1,623,110
Taxes on Recordation and Wills	\$1,065,439	\$372,238	\$341,570	\$2,632,855	\$57,044
Tobacco Taxes	\$2,133,150	\$411,536	\$329,119	\$1,403,764	\$11,024,720
Admission and Amusement Taxes	\$456,047	\$193,927	--	\$356,211	\$4,648,949
Transient Occupancy Tax	\$2,529,645	\$700,891	\$263,920	\$235,137	\$20,982,033
Restaurant Food Tax	\$10,635,894	\$2,351,010	\$1,841,937	\$3,886,919	\$45,025,727
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$1,431,406	\$242,986	\$424,527	\$1,033,810	\$6,901,160
Other Non-Property Taxes	\$374,729	\$344,035	\$18,564	\$455,056	\$616,730
Sub-Total	\$69,937,723	\$16,983,190	\$11,761,522	\$30,619,345	\$237,558,081
Non-Tax Revenue					
Permits, Fees, and Licenses	\$1,469,015	\$294,314	\$265,651	\$1,811,848	\$5,834,259
Fines and Forfeitures	\$1,444,566	\$150,860	\$38,020	\$695,620	\$5,126,218
Charges for Services	\$19,533,032	\$6,141,542	\$8,097,956	\$14,953,198	\$56,655,888
Investment of Funds	\$1,719,919	\$563,007	\$1,005,670	\$1,901,440	\$12,132,467
Rental of Property	\$946,827	\$843,408	\$40,409	\$743,062	\$11,234,772
Payments in Lieu of Taxes from Enterprise Activities	--	--	\$639,404	\$22,201	\$100,000
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$1,273,167	\$308,624	\$627,797	\$2,634,609	\$11,935,445
Sub-Total	\$26,386,526	\$8,301,755	\$10,714,907	\$22,761,978	\$103,019,049
Grand Total	\$182,396,814	\$52,842,088	\$37,838,259	\$131,233,718	\$804,812,961

*

Smyth County has failed to submit revenue data to the State Auditor's office for FY 2006. Accordingly, this jurisdiction is not reflected in the present table.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 1.2*
 Absolute Distribution
 of
 Local Revenue by Category and Jurisdiction
 for
 Counties and Cities in Virginia
 FY 2006
 [The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Waynesboro City	Williamsburg City	Winchester City
Property Tax Revenue			
Real Property Tax	\$9,376,562	\$7,333,851	\$16,669,206
Public Service Corporation Property Taxes	\$614,995	\$281,026	\$406,636
General Personal Property Tax	\$2,110,933	\$398,846	\$6,163,285
Mobile Homes Property Tax	\$8,237	\$3,237	\$1,396
Machinery and Tools Tax	\$2,260,201	\$1,143,727	\$1,576,978
Merchants' Capital Tax	--	--	--
Property Tax Penalties	\$161,053	\$34,307	\$174,545
Property Tax Interest	\$99,881	\$13,673	\$49,149
Sub-Total	\$14,631,862	\$9,208,667	\$25,041,195
All Other Tax Revenue			
Local Sales and Use Taxes	\$4,066,761	\$4,303,203	\$10,894,693
Consumers' Utility Taxes	\$1,998,674	\$640,621	\$3,433,690
Business License Taxes	\$1,855,437	\$1,789,386	\$6,022,426
Franchise License Taxes	\$161,710	\$250,762	\$543,864
Motor Vehicle License Taxes	\$398,819	--	\$496,649
Bank Stock Tax	\$99,030	\$168,696	\$655,571
Taxes on Recordation and Wills	\$335,095	\$387,953	\$599,820
Tobacco Taxes	\$434,098	\$184,080	\$282,023
Admission and Amusement Taxes	--	--	\$109,109
Transient Occupancy Tax	\$294,474	\$5,383,275	\$604,230
Restaurant Food Tax	\$2,005,171	\$5,600,162	\$4,994,047
Coal, Oil, and Gas Taxes	--	--	--
E-911 Service Tax	\$278,907	\$245,767	\$579,235
Other Non-Property Taxes	\$32,217	\$31,627	--
Sub-Total	\$11,960,393	\$18,985,532	\$29,215,357
Non-Tax Revenue			
Permits, Fees, and Licenses	\$198,272	\$275,741	\$619,646
Fines and Forfeitures	\$211,196	\$229,779	\$221,123
Charges for Services	\$5,410,741	\$1,238,151	\$3,519,121
Investment of Funds	\$497,918	\$980,693	\$802,448
Rental of Property	\$170,255	\$451,278	\$120,846
Payments in Lieu of Taxes from Enterprise Activities	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--
Miscellaneous Non-Tax Sources	\$545,556	\$850,138	\$685,415
Sub-Total	\$7,033,938	\$4,025,780	\$5,968,599
Grand Total	\$33,626,193	\$32,219,979	\$60,225,151

*

Smyth County has failed to submit revenue data to the State Auditor's office for FY 2006. Accordingly, this jurisdiction is not reflected in the present table.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 2.1*

Per Capita Distribution/¹
of
Local Revenue by Category and Jurisdictional Class
for
Counties and Cities in Virginia
FY 2006

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Counties	Cities	All Jurisdictions
Property Tax Revenue			
Real Property Tax	\$975.86	\$853.22	\$936.93
Public Service Corporation Property Taxes	\$34.15	\$29.51	\$32.68
General Personal Property Tax	\$173.56	\$157.76	\$168.54
Mobile Homes Property Tax	\$1.39	\$0.34	\$1.05
Machinery and Tools Tax	\$21.61	\$34.93	\$25.84
Merchants' Capital Tax	\$2.16	--	\$1.47
Property Tax Penalties	\$8.25	\$8.17	\$8.23
Property Tax Interest	\$2.96	\$4.66	\$3.50
Sub-Total	\$1,219.94	\$1,088.59	\$1,178.25
All Other Tax Revenue			
Local Sales and Use Taxes	\$116.93	\$158.41	\$130.10
Consumers' Utility Taxes	\$54.18	\$105.87	\$70.59
Business License Taxes	\$64.04	\$114.07	\$79.92
Franchise License Taxes	\$6.20	\$12.04	\$8.06
Motor Vehicle License Taxes	\$19.12	\$18.02	\$18.77
Bank Stock Tax	\$4.38	\$8.77	\$5.77
Taxes on Recordation and Wills	\$31.43	\$14.39	\$26.02
Tobacco Taxes	\$2.60	\$20.42	\$8.25
Admission and Amusement Taxes	\$0.03	\$6.80	\$2.18
Transient Occupancy Tax	\$14.99	\$30.08	\$19.78
Restaurant Food Tax	\$14.47	\$101.56	\$42.11
Coal, Oil, and Gas Taxes	\$7.99	\$0.09	\$5.48
E-911 Service Tax	\$13.79	\$16.05	\$14.51
Other Non-Property Taxes	\$11.05	\$4.26	\$8.90
Sub-Total	\$361.21	\$610.83	\$440.44
Non-Tax Revenue			
Permits, Fees, and Licenses	\$32.88	\$18.25	\$28.24
Fines and Forfeitures	\$9.55	\$16.82	\$11.86
Charges for Services	\$173.36	\$210.30	\$185.08
Investment of Funds	\$35.94	\$27.15	\$33.15
Rental of Property	\$10.06	\$22.71	\$14.08
Payments in Lieu of Taxes from Enterprise Activities	\$1.05	\$11.36	\$4.32
Interlocal Revenue-Sharing Payments	\$0.18	\$5.50	\$1.87
Miscellaneous Non-Tax Sources	\$29.01	\$46.97	\$34.71
Sub-Total	\$292.03	\$359.06	\$313.30
Grand Total	\$1,873.17	\$2,058.48	\$1,931.99

*

Smyth County has failed to submit revenue data to the State Auditor's office for FY 2006. Accordingly, this jurisdiction is not reflected in the present table.

¹

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Estimates of Population for Virginia & Its Localities, Final 2005 & Provisional 2006" (electronic dataset), January 22, 2007.

Staff, Commission on Local Government

Table 2.2*

Per Capita Distribution/1
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2006

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Accomack County	Albemarle County	Alleghany County	Amelia County	Amherst County
Property Tax Revenue					
Real Property Tax	\$326.96	\$977.06	\$299.29	\$280.86	\$283.43
Public Service Corporation Property Taxes	\$25.90	\$22.47	\$31.75	\$10.37	\$16.09
General Personal Property Tax	\$107.48	\$171.52	\$97.19	\$103.47	\$115.66
Mobile Homes Property Tax	--	\$0.90	\$1.99	\$2.14	\$2.84
Machinery and Tools Tax	\$16.38	\$7.60	\$358.84	\$2.25	\$49.02
Merchants' Capital Tax	--	--	--	--	\$8.47
Property Tax Penalties	\$8.39	\$7.90	\$4.98	\$8.17	\$7.01
Property Tax Interest	\$7.66	\$2.87	\$2.28	\$1.10	\$2.69
Sub-Total	\$492.77	\$1,190.33	\$796.32	\$408.36	\$485.21
All Other Tax Revenue					
Local Sales and Use Taxes	\$72.23	\$147.73	\$37.75	\$52.18	\$76.03
Consumers' Utility Taxes	\$43.00	\$80.92	\$24.22	\$34.90	\$50.09
Business License Taxes	\$1.86	\$105.04	\$20.78	\$15.38	\$11.76
Franchise License Taxes	\$1.87	\$2.96	\$1.57	\$0.62	\$1.10
Motor Vehicle License Taxes	\$14.55	\$23.43	\$17.02	\$22.33	\$22.06
Bank Stock Tax	\$1.26	\$4.69	\$0.25	\$3.07	\$2.86
Taxes on Recordation and Wills	\$16.79	\$23.43	\$7.24	\$14.72	\$9.52
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$0.33	--	--	--
Transient Occupancy Tax	\$9.41	\$17.62	\$4.16	--	\$0.83
Restaurant Food Tax	--	\$56.05	\$14.60	--	\$25.43
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$8.34	\$16.11	\$11.74	\$5.36	\$15.60
Other Non-Property Taxes	\$1.36	\$8.05	\$15.56	--	--
Sub-Total	\$170.69	\$486.36	\$154.90	\$148.57	\$215.27
Non-Tax Revenue					
Permits, Fees, and Licenses	\$14.28	\$16.29	\$2.76	\$26.44	\$6.58
Fines and Forfeitures	\$1.04	\$3.37	\$7.15	\$7.63	\$6.65
Charges for Services	\$208.21	\$153.56	\$215.52	\$331.98	\$148.47
Investment of Funds	\$12.26	\$17.90	\$40.45	\$27.01	\$20.40
Rental of Property	\$7.75	\$9.90	\$9.30	\$3.15	\$9.64
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$20.87	\$20.95	\$53.94	\$34.30	\$31.90
Sub-Total	\$264.41	\$221.97	\$329.12	\$430.51	\$223.63
Grand Total	\$927.87	\$1,898.66	\$1,280.34	\$987.44	\$924.12

*

Smyth County has failed to submit revenue data to the State Auditor's office for FY 2006. Accordingly, this jurisdiction is not reflected in the present table.

1

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006 Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Estimates of Population for Virginia & Its Localities, Final 2005 & Provisional 2006" (electronic dataset), January 22, 2007.

Staff, Commission on Local Government

Table 2.2*

Per Capita Distribution/¹
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2006

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Appomattox County	Arlington County	Augusta County	Bath County	Bedford County
Property Tax Revenue					
Real Property Tax	\$327.87	\$2,053.24	\$419.14	\$621.56	\$462.93
Public Service Corporation Property Taxes	\$25.76	\$28.89	\$18.72	\$1,460.71	\$19.29
General Personal Property Tax	\$78.85	\$225.87	\$78.03	\$15.04	\$124.87
Mobile Homes Property Tax	\$4.36	--	\$3.72	\$0.06	\$3.29
Machinery and Tools Tax	\$16.08	\$0.71	\$23.35	--	\$33.10
Merchants' Capital Tax	\$5.64	--	--	--	\$2.50
Property Tax Penalties	\$5.00	\$11.12	\$5.69	\$3.89	\$7.05
Property Tax Interest	\$2.99	\$0.63	\$3.12	\$2.92	\$2.80
Sub-Total	\$466.54	\$2,320.46	\$551.75	\$2,104.17	\$655.82
All Other Tax Revenue					
Local Sales and Use Taxes	\$71.11	\$172.82	\$69.07	\$167.32	\$49.41
Consumers' Utility Taxes	\$49.96	\$51.90	\$39.65	--	\$32.55
Business License Taxes	--	\$274.33	\$41.97	--	\$0.01
Franchise License Taxes	\$1.11	\$11.89	\$3.88	--	\$2.47
Motor Vehicle License Taxes	\$21.24	\$18.17	\$26.59	\$0.36	\$27.25
Bank Stock Tax	--	\$8.95	\$2.26	\$7.70	\$3.75
Taxes on Recordation and Wills	\$8.47	\$40.75	\$17.03	\$22.84	\$23.05
Tobacco Taxes	--	\$15.51	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$96.61	\$6.58	\$85.08	\$4.26
Restaurant Food Tax	--	\$134.30	\$31.03	--	\$17.07
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$16.27	\$27.61	\$10.13	--	\$16.29
Other Non-Property Taxes	\$2.49	\$99.64	\$13.57	\$4.20	--
Sub-Total	\$170.65	\$952.48	\$261.75	\$287.51	\$176.10
Non-Tax Revenue					
Permits, Fees, and Licenses	\$6.51	\$46.88	\$11.16	\$28.29	\$15.15
Fines and Forfeitures	\$1.50	\$46.45	\$2.71	\$0.01	\$2.59
Charges for Services	\$116.42	\$236.07	\$143.73	\$185.77	\$157.71
Investment of Funds	\$22.58	\$27.66	\$26.73	\$54.75	\$27.32
Rental of Property	\$3.22	\$10.73	\$6.42	\$13.37	\$1.95
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	\$0.02
Miscellaneous Non-Tax Sources	\$28.51	\$9.22	\$15.13	\$40.55	\$23.77
Sub-Total	\$178.74	\$377.01	\$205.87	\$322.74	\$228.50
Grand Total	\$815.94	\$3,649.95	\$1,019.38	\$2,714.42	\$1,060.43

*

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Staff, Commission on Local Government

Table 2.2*

Per Capita Distribution/¹
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Counties and Cities in Virginia
FY 2006

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Revenue Category	Bland County	Botetourt County	Brunswick County	Buchanan County	Buckingham County
Property Tax Revenue					
Real Property Tax	\$249.18	\$486.86	\$218.72	\$303.11	\$258.60
Public Service Corporation Property Taxes	\$29.99	\$30.10	\$11.82	\$17.60	\$20.65
General Personal Property Tax	\$119.52	\$115.16	\$106.38	\$74.44	\$101.90
Mobile Homes Property Tax	\$5.09	\$1.69	\$3.03	\$3.74	\$5.31
Machinery and Tools Tax	\$31.10	\$87.36	\$22.11	\$118.49	\$9.85
Merchants' Capital Tax	\$21.85	--	\$5.25	\$2.88	\$4.01
Property Tax Penalties	\$3.37	\$5.24	\$6.39	\$4.57	\$9.89
Property Tax Interest	\$3.10	\$1.99	\$2.46	\$12.12	\$6.74
Sub-Total	\$463.21	\$728.40	\$376.16	\$536.94	\$416.94
All Other Tax Revenue					
Local Sales and Use Taxes	\$36.66	\$64.54	\$36.47	\$55.95	\$29.11
Consumers' Utility Taxes	\$22.06	\$30.30	\$25.62	\$34.19	\$33.15
Business License Taxes	--	\$24.05	--	--	--
Franchise License Taxes	\$0.72	\$5.00	\$2.02	\$3.61	\$4.73
Motor Vehicle License Taxes	\$15.39	\$22.61	\$19.55	--	\$23.03
Bank Stock Tax	\$2.88	\$3.26	--	\$4.41	\$1.71
Taxes on Recordation and Wills	\$7.05	\$19.30	\$6.00	\$11.06	\$10.62
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$0.55	\$9.02	--	\$1.13	--
Restaurant Food Tax	\$10.08	\$31.48	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	\$645.77	--
E-911 Service Tax	\$15.56	\$9.02	\$14.84	\$17.21	\$14.73
Other Non-Property Taxes	\$3.12	\$4.91	--	\$80.10	--
Sub-Total	\$114.08	\$223.48	\$104.49	\$853.42	\$117.08
Non-Tax Revenue					
Permits, Fees, and Licenses	\$4.10	\$16.99	\$6.35	\$2.47	\$6.63
Fines and Forfeitures	\$46.66	\$3.67	\$15.74	\$0.06	\$1.85
Charges for Services	\$287.51	\$104.58	\$223.13	\$154.57	\$138.24
Investment of Funds	\$25.55	\$29.15	\$22.74	\$33.11	\$16.92
Rental of Property	\$1.71	\$10.00	\$1.76	\$0.62	\$4.56
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	\$8.47	\$4.15	--	--	--
Miscellaneous Non-Tax Sources	\$9.49	\$27.05	\$34.58	\$30.02	\$28.43
Sub-Total	\$383.50	\$195.59	\$304.31	\$220.84	\$196.64
Grand Total	\$960.78	\$1,147.46	\$784.97	\$1,611.20	\$730.66

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Revenue Category	Campbell County	Caroline County	Carroll County	Charles City County	Charlotte County
Property Tax Revenue					
Real Property Tax	\$250.46	\$475.60	\$334.40	\$604.69	\$296.48
Public Service Corporation Property Taxes	\$20.69	\$27.89	\$22.33	\$18.69	\$22.18
General Personal Property Tax	\$116.81	\$146.79	\$56.29	\$126.44	\$125.62
Mobile Homes Property Tax	\$3.86	\$2.52	\$4.16	\$1.16	\$3.83
Machinery and Tools Tax	\$105.17	\$10.71	\$43.01	\$23.87	\$33.70
Merchants' Capital Tax	\$0.08	--	\$6.67	\$3.28	\$1.99
Property Tax Penalties	\$5.71	\$14.65	\$2.63	\$11.40	\$6.43
Property Tax Interest	\$2.64	\$10.04	\$4.77	\$6.10	\$3.47
Sub-Total	\$505.42	\$688.20	\$474.26	\$795.63	\$493.69
All Other Tax Revenue					
Local Sales and Use Taxes	\$66.14	\$47.14	\$46.62	\$64.15	\$43.53
Consumers' Utility Taxes	\$38.55	\$46.57	\$48.13	\$33.21	\$15.68
Business License Taxes	\$28.54	\$43.07	--	--	--
Franchise License Taxes	\$1.77	\$0.07	\$2.09	\$1.89	--
Motor Vehicle License Taxes	\$18.06	\$24.25	\$21.11	\$25.89	\$0.76
Bank Stock Tax	\$2.79	\$2.04	\$0.55	\$1.51	--
Taxes on Recordation and Wills	\$9.68	\$36.32	\$8.73	\$12.70	\$6.85
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$9.69	\$10.57	--	--
Restaurant Food Tax	--	\$30.57	\$13.73	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$8.87	\$6.79	\$9.60	\$9.01	\$14.85
Other Non-Property Taxes	--	--	\$3.65	\$3.64	\$2.19
Sub-Total	\$174.40	\$246.50	\$164.76	\$151.98	\$83.85
Non-Tax Revenue					
Permits, Fees, and Licenses	\$7.50	\$48.21	\$8.53	\$11.11	\$2.59
Fines and Forfeitures	\$2.40	\$21.64	\$0.35	\$2.38	\$19.10
Charges for Services	\$167.23	\$125.21	\$272.89	\$511.57	\$208.46
Investment of Funds	\$24.47	\$5.28	\$12.34	\$40.64	\$18.77
Rental of Property	\$2.11	\$5.32	\$2.62	\$68.74	\$20.12
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$40.61	\$122.80	\$10.76	\$45.27	\$57.52
Sub-Total	\$244.32	\$328.46	\$307.49	\$679.71	\$326.55
Grand Total	\$924.13	\$1,263.16	\$946.51	\$1,627.33	\$904.09

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Revenue Category	Chesterfield County	Clarke County	Craig County	Culpeper County	Cumberland County
Property Tax Revenue					
Real Property Tax	\$840.36	\$697.96	\$401.45	\$642.15	\$445.57
Public Service Corporation Property Taxes	\$35.80	\$15.99	\$14.88	\$17.77	\$35.22
General Personal Property Tax	\$170.48	\$191.30	\$86.70	\$154.63	\$148.06
Mobile Homes Property Tax	\$0.57	\$0.06	\$4.55	\$0.96	\$6.68
Machinery and Tools Tax	\$15.56	\$20.19	\$3.44	\$29.13	\$7.61
Merchants' Capital Tax	--	--	\$0.89	--	--
Property Tax Penalties	\$7.88	\$8.88	\$5.71	\$9.03	\$10.59
Property Tax Interest	\$1.38	\$2.83	\$2.63	\$3.97	\$8.02
Sub-Total	\$1,072.02	\$937.21	\$520.24	\$857.65	\$661.75
All Other Tax Revenue					
Local Sales and Use Taxes	\$130.12	\$55.34	\$24.72	\$129.90	\$49.97
Consumers' Utility Taxes	\$54.73	\$38.24	\$36.91	\$47.14	\$46.69
Business License Taxes	\$60.47	\$1.92	\$9.82	--	\$7.24
Franchise License Taxes	\$11.83	\$2.06	\$0.80	\$2.57	\$3.22
Motor Vehicle License Taxes	\$22.30	\$20.28	\$24.12	\$17.33	\$19.82
Bank Stock Tax	\$3.99	--	--	--	\$3.52
Taxes on Recordation and Wills	\$23.52	\$39.49	\$7.80	\$43.87	\$8.23
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$13.91	\$0.68	\$1.02	\$0.39	--
Restaurant Food Tax	--	--	\$9.12	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$12.49	\$18.54	\$9.06	\$19.78	\$7.31
Other Non-Property Taxes	\$0.84	\$2.41	\$2.38	--	\$0.63
Sub-Total	\$334.20	\$178.95	\$125.75	\$260.97	\$146.62
Non-Tax Revenue					
Permits, Fees, and Licenses	\$27.28	\$40.26	\$10.91	\$50.82	\$9.87
Fines and Forfeitures	\$5.81	\$9.95	\$0.94	\$1.42	\$6.22
Charges for Services	\$144.53	\$110.26	\$122.38	\$183.40	\$255.52
Investment of Funds	\$19.42	\$21.39	\$4.88	\$36.95	\$20.30
Rental of Property	\$6.94	\$5.54	\$9.10	\$5.14	\$1.71
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$20.82	\$16.25	\$45.45	\$20.80	\$35.26
Sub-Total	\$224.79	\$203.65	\$193.66	\$298.54	\$328.87
Grand Total	\$1,631.01	\$1,319.81	\$839.66	\$1,417.17	\$1,137.23

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Revenue Category	Dickenson County	Dinwiddie County	Essex County	Fairfax County	Fauquier County
Property Tax Revenue					
Real Property Tax	\$302.77	\$486.59	\$584.83	\$1,775.04	\$1,038.00
Public Service Corporation Property Taxes	\$19.67	\$39.69	\$16.92	\$29.28	\$61.70
General Personal Property Tax	\$51.25	\$162.23	\$134.32	\$258.01	\$261.83
Mobile Homes Property Tax	\$5.56	\$2.47	\$5.39	\$0.30	--
Machinery and Tools Tax	\$28.48	\$23.72	\$9.74	\$3.55	\$8.54
Merchants' Capital Tax	\$4.94	--	\$4.62	--	--
Property Tax Penalties	\$4.02	\$10.40	\$10.49	\$10.35	\$16.37
Property Tax Interest	\$6.05	\$4.14	\$5.23	\$0.71	\$5.69
Sub-Total	\$422.74	\$729.25	\$771.54	\$2,077.23	\$1,392.12
All Other Tax Revenue					
Local Sales and Use Taxes	\$37.51	\$39.36	\$171.80	\$154.11	\$115.75
Consumers' Utility Taxes	\$38.99	\$47.95	\$44.64	\$102.37	\$50.99
Business License Taxes	--	\$20.36	--	\$124.56	\$22.59
Franchise License Taxes	--	\$2.42	\$0.88	\$1.51	\$2.85
Motor Vehicle License Taxes	--	\$18.71	\$21.47	\$19.40	\$22.61
Bank Stock Tax	--	\$5.70	--	\$7.51	\$3.23
Taxes on Recordation and Wills	\$4.81	\$10.32	\$18.05	\$46.27	\$46.69
Tobacco Taxes	--	--	--	\$10.29	--
Admission and Amusement Taxes	--	\$1.32	--	--	--
Transient Occupancy Tax	\$0.77	\$1.06	--	\$18.52	\$1.54
Restaurant Food Tax	--	\$18.40	--	--	--
Coal, Oil, and Gas Taxes	\$536.42	--	--	--	--
E-911 Service Tax	\$17.11	\$9.62	\$10.77	\$19.77	\$19.91
Other Non-Property Taxes	\$2.86	\$45.24	\$3.44	\$4.52	\$1.23
Sub-Total	\$638.47	\$220.46	\$271.05	\$508.84	\$287.38
Non-Tax Revenue					
Permits, Fees, and Licenses	\$3.99	\$14.55	\$12.98	\$44.94	\$30.17
Fines and Forfeitures	\$0.08	\$10.80	\$3.10	\$14.98	\$8.31
Charges for Services	\$108.40	\$84.11	\$125.01	\$235.61	\$224.94
Investment of Funds	\$8.08	\$34.09	\$10.62	\$72.16	\$33.16
Rental of Property	\$1.44	\$3.01	\$4.30	\$27.41	\$6.60
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$50.65	\$5.10	\$20.14	\$15.89	\$28.58
Sub-Total	\$172.64	\$151.67	\$176.15	\$410.98	\$331.75
Grand Total	\$1,233.84	\$1,101.39	\$1,218.74	\$2,997.05	\$2,011.25

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Revenue Category	Floyd County	Fluvanna County	Franklin County	Frederick County	Giles County
Property Tax Revenue					
Real Property Tax	\$402.17	\$390.52	\$485.27	\$535.21	\$300.02
Public Service Corporation Property Taxes	\$15.76	\$93.75	\$12.33	\$13.89	\$52.41
General Personal Property Tax	\$92.01	\$106.56	\$85.50	\$245.41	\$85.03
Mobile Homes Property Tax	\$3.41	\$0.75	\$4.99	\$2.69	\$3.13
Machinery and Tools Tax	\$10.55	\$2.16	\$7.20	\$75.15	\$143.26
Merchants' Capital Tax	\$3.11	--	\$13.24	--	\$8.65
Property Tax Penalties	\$5.79	\$11.51	\$5.35	\$10.67	\$6.49
Property Tax Interest	\$3.15	\$3.99	\$2.66	\$11.96	\$3.55
Sub-Total	\$535.94	\$609.24	\$616.55	\$894.99	\$602.54
All Other Tax Revenue					
Local Sales and Use Taxes	\$37.32	\$34.66	\$83.07	\$140.95	\$61.35
Consumers' Utility Taxes	\$50.44	\$41.84	\$37.51	\$50.39	\$14.49
Business License Taxes	--	--	\$0.09	\$70.89	--
Franchise License Taxes	\$0.78	\$4.79	\$12.95	\$6.17	\$3.65
Motor Vehicle License Taxes	\$27.05	\$16.84	\$25.25	\$28.28	\$9.16
Bank Stock Tax	--	\$2.21	\$2.88	\$3.02	--
Taxes on Recordation and Wills	\$0.45	\$24.61	\$19.83	\$34.29	\$6.41
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	\$2.22	\$5.41	\$2.56
Restaurant Food Tax	--	--	\$15.17	\$37.76	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$15.88	\$11.78	\$16.86	\$8.52	\$13.21
Other Non-Property Taxes	\$4.85	--	\$3.14	\$0.41	\$3.77
Sub-Total	\$136.78	\$136.73	\$218.95	\$386.11	\$114.60
Non-Tax Revenue					
Permits, Fees, and Licenses	\$11.08	\$17.32	\$15.26	\$40.14	\$3.11
Fines and Forfeitures	\$1.28	\$3.26	\$0.34	\$3.07	\$1.92
Charges for Services	\$126.84	\$127.86	\$100.71	\$210.73	\$194.27
Investment of Funds	\$2.65	\$12.02	\$25.97	\$47.16	\$12.00
Rental of Property	\$3.21	\$0.74	\$0.60	\$0.45	\$5.61
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$24.67	\$10.72	\$36.40	\$45.06	\$20.47
Sub-Total	\$169.73	\$171.90	\$179.28	\$346.61	\$237.37
Grand Total	\$842.44	\$917.88	\$1,014.78	\$1,627.71	\$954.51

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Revenue Category	Gloucester County	Goochland County	Grayson County	Greene County	Greensville County
Property Tax Revenue					
Real Property Tax	\$579.86	\$986.93	\$279.49	\$554.76	\$199.98
Public Service Corporation Property Taxes	\$17.74	\$30.78	\$8.86	\$20.13	\$14.76
General Personal Property Tax	\$131.85	\$226.15	\$59.91	\$126.43	\$77.68
Mobile Homes Property Tax	\$4.55	\$0.65	\$3.10	--	\$3.65
Machinery and Tools Tax	\$2.13	\$12.91	\$12.16	\$1.86	\$67.27
Merchants' Capital Tax	--	--	\$2.20	--	--
Property Tax Penalties	\$8.09	\$11.02	\$3.62	\$7.80	\$7.95
Property Tax Interest	\$3.13	\$7.95	\$4.13	\$3.16	\$4.57
Sub-Total	\$747.34	\$1,276.39	\$373.45	\$714.15	\$375.86
All Other Tax Revenue					
Local Sales and Use Taxes	\$106.07	\$103.35	\$23.46	\$48.64	\$27.40
Consumers' Utility Taxes	\$52.46	\$61.33	\$35.21	\$35.24	\$32.41
Business License Taxes	\$39.20	\$33.22	--	\$15.99	\$25.77
Franchise License Taxes	\$8.28	\$3.26	\$0.49	\$3.04	\$1.65
Motor Vehicle License Taxes	\$0.49	\$32.39	\$16.89	\$22.49	\$13.24
Bank Stock Tax	\$6.13	\$1.28	\$0.66	\$1.81	--
Taxes on Recordation and Wills	\$21.59	\$36.81	\$6.96	\$30.52	\$4.63
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$2.79	--	\$0.42	\$0.51	\$2.99
Restaurant Food Tax	\$42.91	--	--	\$24.91	\$9.16
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$7.67	\$6.90	\$9.82	\$15.40	\$3.55
Other Non-Property Taxes	--	--	\$3.02	--	\$4.87
Sub-Total	\$287.59	\$278.53	\$96.92	\$198.56	\$125.67
Non-Tax Revenue					
Permits, Fees, and Licenses	\$12.43	\$57.05	\$5.11	\$29.62	\$3.32
Fines and Forfeitures	\$2.80	\$4.76	\$0.04	\$8.17	\$89.30
Charges for Services	\$149.45	\$97.69	\$257.68	\$250.24	\$261.94
Investment of Funds	\$17.80	\$32.68	\$19.33	\$34.05	\$22.66
Rental of Property	\$0.94	\$3.30	\$6.14	\$2.72	\$2.48
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$14.85	\$20.17	\$50.82	\$27.04	\$35.97
Sub-Total	\$198.27	\$215.65	\$339.12	\$351.85	\$415.66
Grand Total	\$1,233.20	\$1,770.57	\$809.49	\$1,264.55	\$917.18

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Staff, Commission on Local Government

Table 2.2*

Per Capita Distribution/¹
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2006

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Halifax County	Hanover County	Henrico County	Henry County	Highland County
Property Tax Revenue					
Real Property Tax	\$214.18	\$821.73	\$880.46	\$231.10	\$904.03
Public Service Corporation Property Taxes	\$84.79	\$38.61	\$26.46	\$27.01	\$40.17
General Personal Property Tax	\$144.61	\$200.92	\$185.13	\$53.72	\$87.92
Mobile Homes Property Tax	\$2.36	\$0.60	\$0.07	\$3.39	\$1.91
Machinery and Tools Tax	\$41.64	\$16.22	\$25.10	\$66.25	\$0.18
Merchants' Capital Tax	--	\$8.84	--	--	\$1.06
Property Tax Penalties	\$6.80	\$8.83	\$1.35	\$5.50	\$4.20
Property Tax Interest	\$3.11	\$3.05	\$1.00	\$4.18	\$4.00
Sub-Total	\$497.50	\$1,098.81	\$1,119.57	\$391.15	\$1,043.48
All Other Tax Revenue					
Local Sales and Use Taxes	\$73.16	\$170.05	\$198.29	\$73.03	\$39.18
Consumers' Utility Taxes	\$41.56	\$46.12	\$17.23	\$82.23	\$47.27
Business License Taxes	\$6.10	\$5.87	\$103.11	\$27.20	--
Franchise License Taxes	\$2.82	\$13.82	\$12.59	\$4.48	\$0.24
Motor Vehicle License Taxes	\$18.06	\$25.53	\$20.74	\$19.27	\$18.53
Bank Stock Tax	--	\$5.76	\$17.32	\$3.95	\$9.28
Taxes on Recordation and Wills	\$6.73	\$24.38	\$22.26	\$5.99	\$14.05
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$1.86	\$7.33	\$32.28	\$1.99	--
Restaurant Food Tax	--	--	--	\$32.69	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$16.97	\$19.65	\$7.27	\$14.43	\$12.87
Other Non-Property Taxes	\$3.04	--	\$29.45	--	\$2.87
Sub-Total	\$170.30	\$318.52	\$460.55	\$265.27	\$144.31
Non-Tax Revenue					
Permits, Fees, and Licenses	\$4.24	\$20.77	\$16.58	\$2.07	\$8.17
Fines and Forfeitures	\$0.87	\$9.67	\$8.63	\$3.73	\$0.22
Charges for Services	\$130.51	\$141.37	\$110.63	\$97.40	\$246.34
Investment of Funds	\$18.71	\$11.58	\$31.70	\$14.25	\$38.17
Rental of Property	\$7.92	\$4.42	\$1.51	\$7.35	\$3.70
Payments in Lieu of Taxes from Enterprise Activities	--	\$3.30	\$17.92	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$48.50	\$17.58	\$15.87	\$18.55	\$38.96
Sub-Total	\$210.76	\$208.68	\$202.85	\$143.34	\$335.56
Grand Total	\$878.56	\$1,626.01	\$1,782.96	\$799.76	\$1,523.34

*

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Revenue Category	Isle of Wight County	James City County	King & Queen County	King George County	King William County
Property Tax Revenue					
Real Property Tax	\$551.28	\$1,139.54	\$393.83	\$469.82	\$552.08
Public Service Corporation Property Taxes	\$42.93	\$23.82	\$14.05	\$82.04	\$19.03
General Personal Property Tax	\$164.29	\$222.50	\$142.78	\$126.00	\$97.64
Mobile Homes Property Tax	\$5.08	--	\$6.03	\$1.68	--
Machinery and Tools Tax	\$196.58	\$84.93	\$29.91	\$7.61	\$82.16
Merchants' Capital Tax	--	--	\$2.27	--	--
Property Tax Penalties	\$6.89	\$8.71	\$8.71	\$9.36	\$8.80
Property Tax Interest	\$3.28	\$2.54	\$7.26	\$5.41	\$4.28
Sub-Total	\$970.33	\$1,482.04	\$604.84	\$701.92	\$763.99
All Other Tax Revenue					
Local Sales and Use Taxes	\$56.84	\$144.63	\$21.70	\$57.64	\$44.28
Consumers' Utility Taxes	\$26.19	--	\$35.88	\$18.09	\$27.04
Business License Taxes	\$14.43	\$95.90	\$1.12	\$56.95	\$23.65
Franchise License Taxes	\$3.08	\$4.41	\$0.49	\$1.63	\$0.32
Motor Vehicle License Taxes	\$14.53	\$2.25	\$24.88	\$23.49	\$18.93
Bank Stock Tax	--	--	\$1.92	\$4.48	\$4.19
Taxes on Recordation and Wills	\$26.76	\$37.13	\$9.92	\$36.05	\$22.97
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$0.81	\$50.95	--	\$5.11	--
Restaurant Food Tax	\$6.13	\$88.33	--	\$30.90	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$16.41	\$4.97	\$11.17	\$11.20	\$13.17
Other Non-Property Taxes	\$15.25	\$23.51	\$3.21	\$10.69	--
Sub-Total	\$180.43	\$452.10	\$110.28	\$256.22	\$154.55
Non-Tax Revenue					
Permits, Fees, and Licenses	\$48.35	\$56.12	\$17.17	\$367.58	\$19.03
Fines and Forfeitures	\$2.00	\$5.05	\$15.17	\$16.18	\$4.70
Charges for Services	\$199.44	\$160.95	\$634.00	\$98.28	\$155.26
Investment of Funds	\$37.03	\$26.25	\$55.72	\$35.28	\$4.97
Rental of Property	\$3.64	\$1.19	\$12.13	\$3.51	\$4.50
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	\$2.36	--	--	--	--
Miscellaneous Non-Tax Sources	\$19.02	\$45.43	\$44.98	\$28.09	\$24.51
Sub-Total	\$311.83	\$295.00	\$779.17	\$548.92	\$212.95
Grand Total	\$1,462.59	\$2,229.13	\$1,494.29	\$1,507.07	\$1,131.49

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Revenue Category	Lancaster County	Lee County	Loudoun County	Louisa County	Lunenburg County
Property Tax Revenue					
Real Property Tax	\$680.44	\$187.54	\$1,888.91	\$625.37	\$189.56
Public Service Corporation Property Taxes	\$12.81	\$17.89	\$49.86	\$480.28	\$9.72
General Personal Property Tax	\$139.95	\$39.50	\$274.21	\$97.10	\$109.74
Mobile Homes Property Tax	\$3.24	\$3.14	\$0.05	\$0.25	\$2.12
Machinery and Tools Tax	\$0.28	\$20.88	\$4.38	\$9.00	\$11.36
Merchants' Capital Tax	\$7.82	\$2.56	--	\$12.32	\$3.84
Property Tax Penalties	\$8.29	\$3.59	\$9.74	\$8.27	\$4.26
Property Tax Interest	\$2.41	\$5.58	\$5.31	\$2.73	\$0.24
Sub-Total	\$855.25	\$280.68	\$2,232.45	\$1,235.33	\$330.85
All Other Tax Revenue					
Local Sales and Use Taxes	\$115.80	\$40.67	\$169.72	\$53.86	\$26.15
Consumers' Utility Taxes	--	\$20.50	\$51.95	\$18.10	\$23.04
Business License Taxes	--	--	\$99.12	\$5.82	--
Franchise License Taxes	\$1.03	\$0.38	\$5.88	\$0.57	\$0.15
Motor Vehicle License Taxes	\$17.05	\$7.30	\$18.64	\$20.79	\$9.94
Bank Stock Tax	\$1.97	\$1.98	\$2.02	--	--
Taxes on Recordation and Wills	\$26.85	\$3.02	\$68.44	\$27.48	\$5.36
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$0.12	\$20.23	--	--
Restaurant Food Tax	--	--	--	--	--
Coal, Oil, and Gas Taxes	--	\$16.30	--	--	--
E-911 Service Tax	\$6.81	\$11.17	\$13.25	\$12.19	\$7.54
Other Non-Property Taxes	\$3.58	\$3.85	\$34.13	--	\$1.99
Sub-Total	\$173.09	\$105.29	\$483.39	\$138.81	\$74.17
Non-Tax Revenue					
Permits, Fees, and Licenses	\$14.91	\$1.79	\$79.49	\$48.59	\$3.51
Fines and Forfeitures	\$1.70	\$0.53	\$7.83	\$2.50	\$0.83
Charges for Services	\$118.70	\$87.67	\$119.43	\$152.62	\$264.32
Investment of Funds	\$7.97	\$8.81	\$55.18	\$31.59	\$17.31
Rental of Property	\$4.29	\$2.66	\$5.76	\$1.31	\$5.14
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$15.62	\$6.96	\$73.14	\$29.68	\$15.22
Sub-Total	\$163.19	\$108.42	\$340.83	\$266.29	\$306.33
Grand Total	\$1,191.52	\$494.39	\$3,056.68	\$1,640.43	\$711.34

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Revenue Category	Madison County	Mathews County	Mecklenburg County	Middlesex County	Montgomery County
Property Tax Revenue					
Real Property Tax	\$536.95	\$699.08	\$227.91	\$628.84	\$380.67
Public Service Corporation Property Taxes	\$16.56	\$13.32	\$25.59	\$13.56	\$18.87
General Personal Property Tax	\$161.29	\$122.31	\$210.26	\$215.62	\$66.23
Mobile Homes Property Tax	\$0.60	\$39.07	\$2.34	\$7.18	\$2.70
Machinery and Tools Tax	\$4.61	\$27.29	\$14.80	\$0.79	\$26.01
Merchants' Capital Tax	\$16.41	--	\$8.80	-\$0.19	\$12.13
Property Tax Penalties	\$6.99	\$8.45	\$5.93	\$8.26	\$3.00
Property Tax Interest	\$3.21	\$2.59	\$2.79	\$4.26	\$1.45
Sub-Total	\$746.62	\$912.11	\$498.41	\$878.34	\$511.07
All Other Tax Revenue					
Local Sales and Use Taxes	\$66.24	\$44.93	\$87.71	\$85.74	\$77.44
Consumers' Utility Taxes	\$48.57	\$44.89	\$17.59	\$49.28	\$18.29
Business License Taxes	--	\$18.00	--	\$17.51	--
Franchise License Taxes	\$4.46	\$4.29	\$1.16	\$3.04	\$0.26
Motor Vehicle License Taxes	\$26.55	\$23.61	\$20.25	\$26.42	\$6.53
Bank Stock Tax	\$3.58	\$6.43	--	\$6.66	\$0.64
Taxes on Recordation and Wills	\$20.71	\$19.66	\$14.14	\$26.62	\$11.14
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	\$0.39	--	\$0.29
Restaurant Food Tax	\$23.49	--	--	--	\$2.48
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$18.41	\$18.99	\$18.50	\$16.08	\$1.65
Other Non-Property Taxes	--	\$3.71	--	\$4.22	\$1.23
Sub-Total	\$212.00	\$184.52	\$159.73	\$235.56	\$119.95
Non-Tax Revenue					
Permits, Fees, and Licenses	\$13.07	\$9.89	\$6.53	\$25.38	\$3.64
Fines and Forfeitures	\$22.48	\$1.62	\$2.18	\$4.55	\$3.71
Charges for Services	\$146.21	\$121.32	\$112.93	\$113.30	\$117.26
Investment of Funds	\$21.17	\$15.78	\$21.19	\$14.99	\$9.76
Rental of Property	\$6.15	\$8.43	\$29.55	\$17.16	\$2.28
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$31.70	\$16.81	\$32.77	\$36.60	\$1.90
Sub-Total	\$240.76	\$173.84	\$205.16	\$212.00	\$138.56
Grand Total	\$1,199.38	\$1,270.47	\$863.30	\$1,325.90	\$769.58

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Revenue Category	Nelson County	New Kent County	Northampton County	Northumberland County	Nottoway County
Property Tax Revenue					
Real Property Tax	\$707.37	\$679.00	\$628.39	\$615.97	\$192.45
Public Service Corporation Property Taxes	\$32.93	\$31.97	\$29.57	\$9.55	\$16.53
General Personal Property Tax	\$115.31	\$159.19	\$147.25	\$169.88	\$73.60
Mobile Homes Property Tax	\$2.67	\$1.09	\$2.37	\$3.94	\$1.62
Machinery and Tools Tax	\$1.26	\$0.04	\$7.01	\$9.25	\$12.29
Merchants' Capital Tax	--	--	\$5.48	\$3.21	--
Property Tax Penalties	\$7.54	\$9.91	\$9.76	\$7.76	\$5.77
Property Tax Interest	\$10.26	\$4.72	\$11.01	\$3.55	\$2.98
Sub-Total	\$877.35	\$885.92	\$840.84	\$823.10	\$305.24
All Other Tax Revenue					
Local Sales and Use Taxes	\$59.80	\$53.63	\$99.98	\$56.62	\$59.49
Consumers' Utility Taxes	\$43.75	\$36.53	\$48.70	\$45.67	\$27.37
Business License Taxes	\$2.13	\$49.50	\$1.16	--	\$9.23
Franchise License Taxes	\$6.48	\$3.26	\$0.45	\$2.47	--
Motor Vehicle License Taxes	\$20.71	\$28.50	\$16.59	\$27.12	\$11.31
Bank Stock Tax	\$4.88	\$1.92	--	\$13.80	--
Taxes on Recordation and Wills	\$32.46	\$35.94	\$28.25	\$24.36	\$4.87
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$0.40	--	--	--
Transient Occupancy Tax	\$13.30	\$0.74	\$9.22	--	\$1.08
Restaurant Food Tax	\$33.49	\$23.56	\$24.20	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$15.36	\$14.83	\$11.94	\$8.67	\$5.94
Other Non-Property Taxes	--	--	--	\$4.09	\$1.62
Sub-Total	\$232.37	\$248.81	\$240.49	\$182.80	\$120.90
Non-Tax Revenue					
Permits, Fees, and Licenses	\$29.80	\$43.15	\$25.64	\$23.31	\$4.44
Fines and Forfeitures	\$6.89	\$15.02	\$4.68	\$1.33	\$0.40
Charges for Services	\$120.72	\$55.09	\$140.35	\$185.24	\$196.79
Investment of Funds	\$23.39	\$29.76	\$19.90	\$25.10	\$21.25
Rental of Property	\$1.24	\$2.17	\$1.31	\$0.15	\$42.47
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$33.05	\$70.84	\$54.08	\$31.59	\$30.74
Sub-Total	\$215.09	\$216.03	\$245.94	\$266.72	\$296.08
Grand Total	\$1,324.80	\$1,350.76	\$1,327.27	\$1,272.62	\$722.22

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Revenue Category	Orange County	Page County	Patrick County	Pittsylvania County	Powhatan County
Property Tax Revenue					
Real Property Tax	\$607.29	\$313.70	\$244.67	\$248.50	\$731.06
Public Service Corporation Property Taxes	\$19.51	\$14.46	\$13.08	\$26.39	\$20.15
General Personal Property Tax	\$104.39	\$133.20	\$64.45	\$77.93	\$128.12
Mobile Homes Property Tax	\$2.06	--	\$4.31	\$5.04	\$0.24
Machinery and Tools Tax	\$36.75	\$8.94	\$26.78	\$20.92	\$8.64
Merchants' Capital Tax	\$4.63	--	--	\$4.87	--
Property Tax Penalties	\$8.44	\$8.75	\$4.51	\$7.25	\$8.62
Property Tax Interest	\$2.88	\$5.67	\$2.14	\$3.40	\$5.80
Sub-Total	\$785.94	\$484.73	\$359.94	\$394.31	\$902.64
All Other Tax Revenue					
Local Sales and Use Taxes	\$69.05	\$45.39	\$37.05	\$31.43	\$59.25
Consumers' Utility Taxes	\$33.41	\$17.30	\$36.22	\$37.76	\$34.87
Business License Taxes	--	\$6.06	--	\$0.57	\$4.38
Franchise License Taxes	\$3.04	--	\$1.19	\$3.23	\$8.85
Motor Vehicle License Taxes	\$21.59	\$14.59	\$23.89	\$26.04	\$25.84
Bank Stock Tax	\$1.25	--	\$1.28	\$0.53	\$5.81
Taxes on Recordation and Wills	\$39.32	\$13.27	\$5.30	\$7.41	\$18.38
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$0.85	\$14.33	\$1.92	--	--
Restaurant Food Tax	\$14.29	\$11.74	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$11.82	\$17.06	\$11.90	\$15.67	\$15.05
Other Non-Property Taxes	\$14.51	--	\$3.30	\$3.33	\$3.38
Sub-Total	\$209.13	\$139.75	\$122.05	\$125.97	\$175.82
Non-Tax Revenue					
Permits, Fees, and Licenses	\$20.75	\$11.06	\$6.36	\$3.19	\$68.10
Fines and Forfeitures	\$0.05	\$0.86	\$0.84	\$0.59	\$4.81
Charges for Services	\$179.80	\$123.02	\$146.85	\$82.31	\$67.62
Investment of Funds	\$28.65	\$8.28	\$10.12	\$16.33	\$6.40
Rental of Property	\$4.74	\$1.64	\$2.15	\$4.64	\$9.46
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	\$0.10	--
Miscellaneous Non-Tax Sources	\$27.63	\$12.93	\$40.58	\$10.32	\$15.64
Sub-Total	\$261.61	\$157.78	\$206.90	\$117.47	\$172.02
Grand Total	\$1,256.68	\$782.25	\$688.89	\$637.75	\$1,250.48

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Revenue Category	Prince Edward County	Prince George County	Prince William County	Pulaski County	Rappahannock County
Property Tax Revenue					
Real Property Tax	\$241.40	\$465.61	\$1,139.01	\$331.42	\$1,035.04
Public Service Corporation Property Taxes	\$14.49	\$18.43	\$33.41	\$18.58	\$21.51
General Personal Property Tax	\$111.86	\$119.28	\$156.64	\$102.15	\$212.28
Mobile Homes Property Tax	\$2.94	\$2.28	\$0.22	\$1.37	\$0.05
Machinery and Tools Tax	\$3.40	\$5.77	\$0.84	\$67.07	--
Merchants' Capital Tax	\$18.79	--	--	\$7.27	--
Property Tax Penalties	\$6.15	\$4.70	\$10.72	\$5.52	\$12.22
Property Tax Interest	\$2.64	\$2.35	\$3.39	\$3.32	\$9.16
Sub-Total	\$401.67	\$618.41	\$1,344.23	\$536.69	\$1,290.26
All Other Tax Revenue					
Local Sales and Use Taxes	\$117.65	\$31.10	\$128.50	\$68.63	\$57.68
Consumers' Utility Taxes	\$23.34	\$41.81	\$72.44	\$37.42	\$61.82
Business License Taxes	--	\$18.38	\$63.55	--	--
Franchise License Taxes	\$2.56	\$1.17	\$12.53	\$2.39	\$7.57
Motor Vehicle License Taxes	\$11.40	\$19.30	\$18.29	\$16.02	\$25.44
Bank Stock Tax	--	\$2.31	\$1.95	\$0.26	\$5.39
Taxes on Recordation and Wills	\$10.17	\$14.29	\$51.29	\$7.69	\$30.04
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$13.04	\$8.34	\$8.75	--
Restaurant Food Tax	--	\$13.99	--	\$24.29	\$23.49
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$1.65	\$12.76	\$8.07	\$4.13	\$13.86
Other Non-Property Taxes	--	\$0.15	\$0.90	\$6.04	--
Sub-Total	\$166.77	\$168.29	\$365.86	\$175.61	\$225.28
Non-Tax Revenue					
Permits, Fees, and Licenses	\$4.56	\$19.27	\$51.77	\$3.86	\$15.17
Fines and Forfeitures	\$2.91	\$8.11	\$6.80	\$1.23	\$5.09
Charges for Services	\$202.62	\$104.83	\$176.31	\$229.17	\$117.15
Investment of Funds	\$15.98	\$23.09	\$48.03	\$15.00	\$20.27
Rental of Property	\$13.32	\$3.81	\$4.37	\$1.49	\$2.00
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$10.11	\$4.10	\$70.14	\$80.90	\$52.74
Sub-Total	\$249.50	\$163.22	\$357.43	\$331.65	\$212.42
Grand Total	\$817.95	\$949.92	\$2,067.53	\$1,043.95	\$1,727.95

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Staff, Commission on Local Government

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Revenue Category	Richmond County	Roanoke County	Rockbridge County	Rockingham County	Russell County
Property Tax Revenue					
Real Property Tax	\$324.62	\$780.94	\$561.90	\$440.95	\$197.37
Public Service Corporation Property Taxes	\$21.09	\$26.48	\$26.08	\$11.08	\$44.05
General Personal Property Tax	\$106.12	\$150.97	\$125.94	\$108.95	\$68.34
Mobile Homes Property Tax	\$2.38	\$0.76	\$3.16	--	\$4.36
Machinery and Tools Tax	\$2.06	\$12.50	\$9.90	\$91.61	\$52.17
Merchants' Capital Tax	\$4.93	--	--	\$10.58	\$1.03
Property Tax Penalties	\$4.81	\$4.45	\$14.09	\$6.74	\$3.74
Property Tax Interest	\$3.10	\$1.93	\$5.37	\$3.39	\$5.71
Sub-Total	\$469.12	\$978.02	\$746.44	\$673.29	\$376.78
All Other Tax Revenue					
Local Sales and Use Taxes	\$126.19	\$89.94	\$112.57	\$61.02	\$55.59
Consumers' Utility Taxes	\$29.87	\$51.65	\$53.01	\$21.76	\$38.66
Business License Taxes	--	\$57.97	\$34.36	--	--
Franchise License Taxes	\$0.68	\$32.24	\$1.48	\$4.71	\$0.80
Motor Vehicle License Taxes	\$17.31	\$21.20	\$26.08	\$16.56	\$10.28
Bank Stock Tax	--	\$5.00	\$5.02	\$0.18	--
Taxes on Recordation and Wills	\$11.46	\$17.69	\$16.82	\$18.76	\$5.92
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$1.03	--	--	--
Transient Occupancy Tax	--	\$7.76	\$48.41	\$1.46	--
Restaurant Food Tax	--	\$34.94	\$55.51	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	\$104.42
E-911 Service Tax	\$16.27	\$10.78	\$18.39	\$15.05	\$18.35
Other Non-Property Taxes	\$2.26	--	--	--	--
Sub-Total	\$204.02	\$330.20	\$371.65	\$139.50	\$234.02
Non-Tax Revenue					
Permits, Fees, and Licenses	\$6.89	\$9.21	\$20.49	\$13.80	\$1.84
Fines and Forfeitures	\$3.65	\$8.44	\$3.35	\$4.84	\$0.29
Charges for Services	\$226.34	\$130.88	\$277.16	\$172.71	\$171.63
Investment of Funds	\$31.91	\$29.25	\$22.19	\$21.47	\$18.47
Rental of Property	\$2.17	\$5.32	\$10.17	\$3.28	\$14.33
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	\$0.16	\$1.46	--	--
Miscellaneous Non-Tax Sources	\$22.44	\$2.19	\$46.22	\$10.74	\$111.46
Sub-Total	\$293.39	\$185.45	\$381.05	\$226.84	\$318.02
Grand Total	\$966.54	\$1,493.67	\$1,499.14	\$1,039.63	\$928.81

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Table 2.2*

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Revenue Category	Scott County	Shenandoah County	Southampton County	Spotsylvania County	Stafford County
Property Tax Revenue					
Real Property Tax	\$252.00	\$449.60	\$366.31	\$687.91	\$833.12
Public Service Corporation Property Taxes	\$24.50	\$11.09	\$39.51	\$14.71	\$12.20
General Personal Property Tax	\$32.09	\$135.82	\$126.30	\$171.99	\$158.30
Mobile Homes Property Tax	\$4.27	\$0.66	\$4.40	\$0.88	\$1.45
Machinery and Tools Tax	\$11.80	\$50.75	\$31.52	\$9.76	\$0.82
Merchants' Capital Tax	\$5.67	\$5.58	\$25.00	--	\$6.45
Property Tax Penalties	\$4.61	\$7.09	\$13.79	\$9.88	\$10.35
Property Tax Interest	\$3.41	\$4.32	\$4.01	\$3.69	\$4.32
Sub-Total	\$338.36	\$664.91	\$610.83	\$898.82	\$1,027.01
All Other Tax Revenue					
Local Sales and Use Taxes	\$49.97	\$82.49	\$25.67	\$131.85	\$86.14
Consumers' Utility Taxes	\$29.21	\$35.38	\$50.38	\$29.02	\$62.29
Business License Taxes	--	--	\$6.79	\$38.13	--
Franchise License Taxes	\$11.44	\$0.46	\$1.32	\$27.14	\$1.99
Motor Vehicle License Taxes	\$19.66	\$17.08	\$18.84	\$23.39	\$19.08
Bank Stock Tax	--	--	--	\$2.71	\$2.19
Taxes on Recordation and Wills	\$5.37	\$25.27	\$11.42	\$46.00	\$42.48
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$0.26	\$2.03	--	\$8.18	\$8.72
Restaurant Food Tax	--	--	--	\$44.27	\$40.41
Coal, Oil, and Gas Taxes	\$0.58	--	--	--	--
E-911 Service Tax	\$16.11	\$16.31	\$8.11	\$10.71	\$11.59
Other Non-Property Taxes	\$0.50	--	\$2.85	\$0.56	\$38.14
Sub-Total	\$133.09	\$179.01	\$125.37	\$361.96	\$313.03
Non-Tax Revenue					
Permits, Fees, and Licenses	\$2.20	\$16.18	\$10.89	\$54.44	\$60.34
Fines and Forfeitures	\$1.67	\$0.74	\$39.27	\$7.80	\$7.29
Charges for Services	\$82.66	\$151.65	\$140.45	\$145.23	\$151.64
Investment of Funds	\$12.28	\$16.18	\$11.08	\$17.50	\$18.13
Rental of Property	\$13.10	\$1.11	\$7.69	\$4.20	\$1.47
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	\$30.48	--	--
Miscellaneous Non-Tax Sources	\$52.55	\$20.00	\$33.71	\$16.13	\$33.15
Sub-Total	\$164.45	\$205.86	\$273.59	\$245.31	\$272.02
Grand Total	\$635.89	\$1,049.79	\$1,009.80	\$1,506.09	\$1,612.06

*

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Revenue Category	Surry County	Sussex County	Tazewell County	Warren County	Washington County
Property Tax Revenue					
Real Property Tax	\$614.22	\$249.87	\$219.76	\$532.68	\$337.95
Public Service Corporation Property Taxes	\$1,583.83	\$26.24	\$13.82	\$9.96	\$23.77
General Personal Property Tax	\$103.39	\$135.61	\$91.07	\$162.48	\$65.03
Mobile Homes Property Tax	--	\$6.45	\$4.10	\$0.51	\$2.08
Machinery and Tools Tax	--	\$78.90	\$18.06	\$13.71	\$67.18
Merchants' Capital Tax	--	\$5.61	\$20.99	--	--
Property Tax Penalties	\$6.95	\$10.14	\$6.31	\$8.19	\$5.10
Property Tax Interest	\$11.73	\$1.24	\$4.08	\$6.79	\$3.59
Sub-Total	\$2,320.13	\$514.05	\$378.18	\$734.32	\$504.70
All Other Tax Revenue					
Local Sales and Use Taxes	\$50.13	\$41.52	\$98.60	\$65.14	\$103.24
Consumers' Utility Taxes	--	\$13.23	\$21.05	\$30.82	\$36.83
Business License Taxes	\$8.01	\$0.01	--	\$36.54	--
Franchise License Taxes	--	\$0.08	\$1.65	--	\$3.88
Motor Vehicle License Taxes	\$9.09	\$17.20	\$6.28	\$17.24	\$14.81
Bank Stock Tax	--	\$0.52	\$1.11	--	\$0.41
Taxes on Recordation and Wills	\$10.69	\$0.07	\$5.68	\$32.47	\$8.45
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	\$3.33	\$0.17	\$0.71
Restaurant Food Tax	--	--	--	\$4.11	--
Coal, Oil, and Gas Taxes	--	--	\$33.92	--	--
E-911 Service Tax	\$8.13	\$10.31	\$10.42	\$10.64	\$5.82
Other Non-Property Taxes	\$1.37	\$4.31	--	--	\$12.35
Sub-Total	\$87.42	\$87.26	\$182.04	\$197.13	\$186.49
Non-Tax Revenue					
Permits, Fees, and Licenses	\$5.85	\$8.60	\$3.17	\$31.50	\$3.68
Fines and Forfeitures	\$3.85	\$65.19	\$0.60	\$2.94	\$9.87
Charges for Services	\$141.94	\$849.86	\$159.12	\$135.25	\$143.44
Investment of Funds	\$64.09	\$25.83	\$26.24	\$26.00	\$15.45
Rental of Property	\$23.86	\$10.55	\$22.50	\$6.86	\$4.90
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	\$0.78
Miscellaneous Non-Tax Sources	\$30.23	\$31.22	\$24.93	\$23.63	\$74.25
Sub-Total	\$269.83	\$991.25	\$236.57	\$226.19	\$252.38
Grand Total	\$2,677.38	\$1,592.56	\$796.79	\$1,157.64	\$943.57

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Revenue Category	Westmoreland County	Wise County	Wythe County	York County	Alexandria City
Property Tax Revenue					
Real Property Tax	\$415.26	\$217.56	\$280.26	\$772.84	\$1,901.84
Public Service Corporation Property Taxes	\$10.37	\$11.81	\$27.22	\$32.66	\$51.71
General Personal Property Tax	\$104.18	\$82.03	\$87.61	\$166.34	\$246.53
Mobile Homes Property Tax	\$2.90	\$5.47	\$5.07	\$0.45	--
Machinery and Tools Tax	\$9.31	\$67.32	\$50.32	\$21.96	\$4.37
Merchants' Capital Tax	\$3.07	\$18.75	\$14.01	\$2.51	--
Property Tax Penalties	\$6.89	\$9.38	\$2.72	\$8.30	\$10.66
Property Tax Interest	\$3.28	\$3.29	\$3.24	\$3.54	\$2.59
Sub-Total	\$555.26	\$415.61	\$470.45	\$1,008.60	\$2,217.71
All Other Tax Revenue					
Local Sales and Use Taxes	\$42.59	\$61.32	\$118.41	\$132.90	\$191.14
Consumers' Utility Taxes	\$46.82	\$27.33	\$38.52	\$3.90	\$129.07
Business License Taxes	--	--	--	\$79.19	\$214.73
Franchise License Taxes	\$2.49	\$5.52	\$1.16	\$11.24	\$9.39
Motor Vehicle License Taxes	\$26.95	\$3.03	\$13.58	\$21.69	\$18.62
Bank Stock Tax	\$1.02	--	\$0.85	\$2.47	\$13.50
Taxes on Recordation and Wills	\$27.11	\$3.93	\$8.56	\$27.80	\$46.88
Tobacco Taxes	--	--	--	--	\$21.49
Admission and Amusement Taxes	--	--	--	--	\$8.70
Transient Occupancy Tax	--	\$1.15	\$5.41	\$59.08	\$59.10
Restaurant Food Tax	--	--	\$23.61	\$71.81	\$76.37
Coal, Oil, and Gas Taxes	--	\$277.55	--	--	--
E-911 Service Tax	\$15.19	\$6.68	\$11.63	\$11.47	\$4.00
Other Non-Property Taxes	--	--	\$3.22	\$0.50	\$23.15
Sub-Total	\$162.17	\$386.52	\$224.95	\$422.05	\$816.14
Non-Tax Revenue					
Permits, Fees, and Licenses	\$18.18	\$1.95	\$5.40	\$14.59	\$49.05
Fines and Forfeitures	\$3.69	\$1.88	\$39.48	\$5.24	\$26.75
Charges for Services	\$260.60	\$105.57	\$278.23	\$184.54	\$192.13
Investment of Funds	\$16.16	\$27.29	\$49.44	\$20.35	\$43.30
Rental of Property	\$4.57	\$1.89	\$0.23	\$24.83	\$21.10
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	\$0.34	--	--
Miscellaneous Non-Tax Sources	\$30.28	\$18.76	\$17.81	\$21.52	\$37.42
Sub-Total	\$333.49	\$157.33	\$390.93	\$271.07	\$369.75
Grand Total	\$1,050.92	\$959.46	\$1,086.32	\$1,701.72	\$3,403.59

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Revenue Category	Bedford City	Bristol City	Buena Vista City	Charlottesville City	Chesapeake City
Property Tax Revenue					
Real Property Tax	\$431.96	\$491.99	\$398.77	\$999.13	\$957.33
Public Service Corporation Property Taxes	\$12.28	\$11.02	\$15.08	\$34.06	\$48.83
General Personal Property Tax	\$81.75	\$76.36	\$288.95	\$132.80	\$178.66
Mobile Homes Property Tax	--	\$0.92	\$0.35	\$0.19	\$0.85
Machinery and Tools Tax	\$56.81	\$59.56	\$34.69	\$5.76	\$13.24
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$6.20	\$3.86	\$6.13	\$8.02	\$9.31
Property Tax Interest	\$0.44	\$5.12	\$1.86	\$2.31	\$3.10
Sub-Total	\$589.45	\$648.83	\$745.84	\$1,182.29	\$1,211.33
All Other Tax Revenue					
Local Sales and Use Taxes	\$151.43	\$207.25	\$56.29	\$241.49	\$160.43
Consumers' Utility Taxes	--	\$22.64	\$72.31	\$179.88	\$79.90
Business License Taxes	\$69.21	\$66.52	\$26.57	\$137.16	\$111.39
Franchise License Taxes	\$3.53	\$13.23	\$12.29	\$10.61	\$9.77
Motor Vehicle License Taxes	\$20.18	\$11.22	\$21.24	\$18.65	\$20.18
Bank Stock Tax	\$28.05	\$16.08	\$6.06	\$15.67	\$4.40
Taxes on Recordation and Wills	\$11.26	\$9.37	\$10.65	\$19.85	\$25.50
Tobacco Taxes	\$22.93	\$6.89	--	\$13.76	\$22.44
Admission and Amusement Taxes	--	--	--	--	\$2.49
Transient Occupancy Tax	\$9.54	\$32.62	\$2.34	\$53.02	\$18.35
Restaurant Food Tax	\$91.05	\$208.64	\$23.94	\$154.40	\$83.45
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$16.94	\$8.96	\$14.50	\$10.91	\$14.44
Other Non-Property Taxes	\$0.03	--	\$15.31	--	\$6.22
Sub-Total	\$424.15	\$603.43	\$261.50	\$855.40	\$558.98
Non-Tax Revenue					
Permits, Fees, and Licenses	\$4.16	\$4.96	\$3.10	\$21.60	\$14.48
Fines and Forfeitures	\$13.83	\$10.75	\$11.56	\$12.83	\$16.75
Charges for Services	\$241.22	\$477.24	\$353.81	\$446.93	\$115.62
Investment of Funds	\$74.78	\$11.87	\$7.82	\$21.87	\$20.38
Rental of Property	\$7.88	\$30.78	\$17.92	\$9.04	\$10.53
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	\$122.82	--	\$3.18	\$245.97	--
Miscellaneous Non-Tax Sources	\$36.25	\$106.50	\$108.52	\$125.57	\$19.75
Sub-Total	\$500.94	\$642.11	\$505.91	\$883.82	\$197.51
Grand Total	\$1,514.54	\$1,894.37	\$1,513.25	\$2,921.50	\$1,967.82

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Revenue Category	Colonial Heights City	Covington City	Danville City	Emporia City	Fairfax City
Property Tax Revenue					
Real Property Tax	\$857.35	\$276.53	\$320.58	\$464.88	\$1,643.52
Public Service Corporation Property Taxes	\$19.78	\$22.75	\$8.79	\$34.70	\$41.22
General Personal Property Tax	\$104.32	\$97.70	\$96.88	\$151.59	\$242.26
Mobile Homes Property Tax	--	\$1.10	\$0.65	--	--
Machinery and Tools Tax	\$5.94	\$737.52	\$36.65	\$34.58	\$2.26
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$2.39	\$6.72	\$6.03	\$5.64	\$9.93
Property Tax Interest	\$9.95	\$2.67	\$2.78	\$3.14	\$2.69
Sub-Total	\$999.73	\$1,145.00	\$472.37	\$694.54	\$1,941.88
All Other Tax Revenue					
Local Sales and Use Taxes	\$408.19	\$201.51	\$159.23	\$229.67	\$594.63
Consumers' Utility Taxes	\$81.24	\$114.06	\$44.26	\$106.15	\$156.59
Business License Taxes	\$147.84	\$89.26	\$106.27	\$116.95	\$355.84
Franchise License Taxes	\$5.70	\$4.45	\$28.96	\$7.43	\$10.14
Motor Vehicle License Taxes	\$18.92	\$19.34	\$17.57	\$15.16	\$19.83
Bank Stock Tax	\$9.58	\$27.12	\$16.67	\$20.31	\$53.95
Taxes on Recordation and Wills	\$0.26	\$6.24	\$7.44	\$5.79	\$23.74
Tobacco Taxes	--	\$16.90	--	--	\$38.90
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$19.65	\$0.43	\$7.67	\$86.70	\$25.98
Restaurant Food Tax	\$226.76	\$90.82	\$89.30	\$189.27	\$96.88
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$17.06	\$17.71	\$19.07	\$23.03	\$13.19
Other Non-Property Taxes	--	\$9.68	\$2.64	--	--
Sub-Total	\$935.21	\$597.53	\$499.07	\$800.47	\$1,389.67
Non-Tax Revenue					
Permits, Fees, and Licenses	\$9.08	\$1.76	\$4.77	\$7.41	\$59.67
Fines and Forfeitures	\$21.60	\$6.66	\$10.98	\$169.63	\$41.36
Charges for Services	\$215.23	\$367.27	\$198.10	\$468.23	\$50.98
Investment of Funds	\$24.23	\$18.30	\$29.74	\$17.88	\$155.29
Rental of Property	\$18.84	\$2.66	\$8.57	\$1.55	\$127.89
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$38.20	\$52.92	\$45.48	\$387.48	\$49.34
Sub-Total	\$327.17	\$449.57	\$297.64	\$1,052.18	\$484.52
Grand Total	\$2,262.11	\$2,192.09	\$1,269.08	\$2,547.18	\$3,816.07

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Revenue Category	Falls Church City	Franklin City	Fredericksburg City	Galax City	Hampton City
Property Tax Revenue					
Real Property Tax	\$2,697.88	\$475.49	\$900.25	\$360.75	\$695.54
Public Service Corporation Property Taxes	\$25.82	\$9.88	\$14.46	\$12.94	\$17.45
General Personal Property Tax	\$294.37	\$132.48	\$196.69	\$68.36	\$153.96
Mobile Homes Property Tax	--	--	\$0.08	--	\$0.30
Machinery and Tools Tax	--	\$1.69	\$4.57	\$129.72	\$12.39
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$13.51	\$9.63	\$7.50	\$6.62	\$8.96
Property Tax Interest	\$7.04	\$4.29	\$1.45	\$5.97	\$5.62
Sub-Total	\$3,038.62	\$633.48	\$1,124.99	\$584.36	\$894.22
All Other Tax Revenue					
Local Sales and Use Taxes	\$389.68	\$170.96	\$598.70	\$262.70	\$92.35
Consumers' Utility Taxes	\$155.45	\$88.91	\$135.52	\$47.89	\$80.11
Business License Taxes	\$268.38	\$96.43	\$274.45	\$115.10	\$80.90
Franchise License Taxes	\$20.33	\$8.56	\$13.57	\$4.63	\$9.05
Motor Vehicle License Taxes	\$18.48	\$18.43	\$13.89	\$12.79	\$20.35
Bank Stock Tax	\$13.84	\$8.28	\$25.47	\$19.22	\$2.46
Taxes on Recordation and Wills	\$19.94	\$10.60	\$45.89	\$10.63	\$7.87
Tobacco Taxes	\$47.49	\$28.39	\$28.57	--	\$26.77
Admission and Amusement Taxes	\$1.79	--	\$8.18	\$3.05	\$7.96
Transient Occupancy Tax	\$22.74	\$24.18	\$37.63	\$1.47	\$20.40
Restaurant Food Tax	\$161.31	\$124.59	\$298.13	\$124.96	\$92.43
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$16.48	\$21.79	\$10.05	\$0.23	\$14.00
Other Non-Property Taxes	\$1.71	\$25.69	--	\$7.35	\$1.65
Sub-Total	\$1,137.62	\$626.83	\$1,490.04	\$610.02	\$456.30
Non-Tax Revenue					
Permits, Fees, and Licenses	\$40.45	\$13.30	\$52.02	\$3.66	\$11.61
Fines and Forfeitures	\$59.36	\$5.12	\$15.80	\$9.10	\$14.38
Charges for Services	\$256.27	\$407.41	\$281.59	\$482.32	\$307.58
Investment of Funds	\$59.38	\$6.08	\$29.12	\$61.22	\$26.44
Rental of Property	\$16.79	\$68.11	\$5.18	\$2.46	\$19.86
Payments in Lieu of Taxes from Enterprise Activities	\$13.71	\$8.65	--	--	--
Interlocal Revenue-Sharing Payments	--	\$135.78	--	--	--
Miscellaneous Non-Tax Sources	\$13.04	\$126.98	\$47.61	\$76.13	\$90.65
Sub-Total	\$458.98	\$771.43	\$431.31	\$634.88	\$470.50
Grand Total	\$4,635.22	\$2,031.74	\$3,046.34	\$1,829.27	\$1,821.02

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Revenue Category	Harrisonburg City	Hopewell City	Lexington City	Lynchburg City	Manassas City
Property Tax Revenue					
Real Property Tax	\$322.30	\$491.63	\$373.67	\$584.75	\$1,207.73
Public Service Corporation Property Taxes	\$6.60	\$197.98	\$13.43	\$31.33	\$19.18
General Personal Property Tax	\$90.80	\$83.57	\$77.42	\$199.36	\$157.97
Mobile Homes Property Tax	\$0.16	--	--	--	\$0.24
Machinery and Tools Tax	\$37.40	\$180.02	--	\$73.86	\$123.92
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$2.94	\$20.48	\$4.39	\$7.45	\$10.26
Property Tax Interest	\$0.99	\$17.39	\$2.44	\$3.32	\$0.90
Sub-Total	\$461.19	\$991.06	\$471.36	\$900.07	\$1,520.22
All Other Tax Revenue					
Local Sales and Use Taxes	\$261.40	\$85.14	\$100.06	\$196.58	\$213.06
Consumers' Utility Taxes	\$42.99	\$58.65	\$70.98	\$100.96	\$49.43
Business License Taxes	\$131.49	\$69.40	\$74.34	\$112.47	\$82.96
Franchise License Taxes	\$6.96	\$10.03	\$5.94	\$8.62	\$8.61
Motor Vehicle License Taxes	\$11.49	\$17.54	\$9.14	\$12.64	\$20.29
Bank Stock Tax	\$11.48	\$4.79	\$10.83	\$8.84	\$13.80
Taxes on Recordation and Wills	\$17.07	\$7.80	\$9.91	\$11.61	\$33.88
Tobacco Taxes	\$20.20	--	--	\$14.35	\$26.90
Admission and Amusement Taxes	\$3.88	--	--	\$5.46	--
Transient Occupancy Tax	\$32.71	\$21.16	\$26.46	\$22.18	\$4.64
Restaurant Food Tax	\$162.49	\$51.98	\$77.69	\$139.08	\$71.12
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$15.31	\$15.30	\$6.72	\$13.97	\$18.37
Other Non-Property Taxes	\$3.29	--	\$3.89	--	\$29.91
Sub-Total	\$720.76	\$341.79	\$395.95	\$646.77	\$572.96
Non-Tax Revenue					
Permits, Fees, and Licenses	\$11.52	\$8.08	\$7.90	\$15.14	\$27.73
Fines and Forfeitures	\$11.85	\$3.35	\$13.20	\$8.76	\$19.68
Charges for Services	\$148.48	\$206.50	\$244.23	\$439.76	\$190.92
Investment of Funds	\$34.39	\$34.00	\$85.42	\$37.81	\$72.50
Rental of Property	\$25.54	\$4.63	\$4.42	\$19.04	\$1.38
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	\$173.51	\$1.48	--
Miscellaneous Non-Tax Sources	\$18.30	\$29.54	\$82.76	\$53.77	\$28.46
Sub-Total	\$250.08	\$286.10	\$611.43	\$575.75	\$340.66
Grand Total	\$1,432.03	\$1,618.95	\$1,478.74	\$2,122.59	\$2,433.84

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Revenue Category	Manassas Park City	Martinsville City	Newport News City	Norfolk City	Norton City
Property Tax Revenue					
Real Property Tax	\$1,263.29	\$394.83	\$707.50	\$698.60	\$309.73
Public Service Corporation Property Taxes	\$23.20	\$16.66	\$20.89	\$29.14	\$52.94
General Personal Property Tax	\$208.63	\$98.19	\$183.72	\$145.19	\$50.25
Mobile Homes Property Tax	--	--	\$0.88	\$0.09	--
Machinery and Tools Tax	\$2.45	\$16.80	\$65.59	\$35.95	\$15.94
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$17.62	\$4.97	\$3.16	\$4.02	\$4.48
Property Tax Interest	\$8.66	\$3.42	\$1.91	\$7.81	\$2.23
Sub-Total	\$1,523.85	\$534.87	\$983.65	\$920.80	\$435.58
All Other Tax Revenue					
Local Sales and Use Taxes	\$152.70	\$149.35	\$123.77	\$130.40	\$448.32
Consumers' Utility Taxes	\$95.26	\$92.48	\$70.83	\$166.43	\$69.31
Business License Taxes	\$62.13	\$119.28	\$81.12	\$103.59	\$180.14
Franchise License Taxes	\$8.99	\$11.26	\$21.19	\$15.07	\$13.52
Motor Vehicle License Taxes	\$21.53	\$15.63	\$19.78	\$15.56	\$7.55
Bank Stock Tax	\$2.14	\$20.61	\$3.31	\$9.38	\$32.78
Taxes on Recordation and Wills	\$41.64	\$7.04	\$13.99	\$15.85	\$5.38
Tobacco Taxes	\$31.24	\$10.43	\$25.51	\$29.01	\$12.80
Admission and Amusement Taxes	--	--	\$3.14	\$19.56	--
Transient Occupancy Tax	--	\$1.00	\$15.46	\$30.74	\$30.50
Restaurant Food Tax	\$22.46	\$80.41	\$91.87	\$116.04	\$205.19
Coal, Oil, and Gas Taxes	--	--	--	--	\$54.29
E-911 Service Tax	\$11.00	\$18.97	\$12.61	\$17.93	\$9.22
Other Non-Property Taxes	--	\$0.22	\$4.27	\$0.96	--
Sub-Total	\$449.08	\$526.67	\$486.86	\$670.50	\$1,068.99
Non-Tax Revenue					
Permits, Fees, and Licenses	\$20.15	\$29.11	\$19.24	\$17.39	\$1.21
Fines and Forfeitures	\$13.36	\$16.42	\$11.47	\$6.22	\$27.60
Charges for Services	\$87.52	\$361.07	\$251.38	\$178.66	\$218.01
Investment of Funds	\$13.98	\$34.71	\$24.59	\$27.99	\$23.55
Rental of Property	\$2.34	\$38.46	\$65.37	\$27.37	\$114.31
Payments in Lieu of Taxes from Enterprise Activities	--	\$9.88	\$9.10	\$12.85	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$58.65	\$24.39	\$78.97	\$56.57	\$10.99
Sub-Total	\$196.00	\$514.02	\$460.11	\$327.04	\$395.68
Grand Total	\$2,168.93	\$1,575.56	\$1,930.62	\$1,918.34	\$1,900.25

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Revenue Category	Petersburg City	Poquoson City	Portsmouth City	Radford City	Richmond City
Property Tax Revenue					
Real Property Tax	\$548.78	\$929.74	\$639.24	\$302.84	\$1,012.75
Public Service Corporation Property Taxes	\$38.33	\$11.68	\$30.58	\$8.69	\$57.44
General Personal Property Tax	\$117.49	\$159.22	\$187.69	\$46.28	\$148.31
Mobile Homes Property Tax	\$0.55	\$1.29	--	\$0.22	\$0.11
Machinery and Tools Tax	\$81.56	--	\$23.13	\$44.14	\$76.82
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$10.52	\$8.69	\$14.64	\$3.64	\$16.09
Property Tax Interest	\$7.83	\$4.05	\$4.24	\$3.64	\$11.56
Sub-Total	\$805.06	\$1,114.66	\$899.52	\$409.45	\$1,323.09
All Other Tax Revenue					
Local Sales and Use Taxes	\$124.34	\$38.95	\$62.03	\$62.91	\$141.42
Consumers' Utility Taxes	\$101.70	\$37.41	\$136.31	\$61.56	\$158.62
Business License Taxes	\$87.93	\$33.04	\$61.60	\$24.37	\$156.33
Franchise License Taxes	\$7.14	\$10.83	\$8.14	\$14.27	\$10.36
Motor Vehicle License Taxes	\$19.45	\$26.07	\$17.55	\$11.41	\$13.53
Bank Stock Tax	\$4.63	\$3.34	\$4.03	\$7.96	\$15.08
Taxes on Recordation and Wills	\$10.34	\$26.84	\$16.46	\$7.90	\$0.34
Tobacco Taxes	\$4.46	\$6.25	\$27.26	\$8.28	--
Admission and Amusement Taxes	\$0.37	--	\$5.00	--	\$6.35
Transient Occupancy Tax	\$9.79	--	\$11.38	\$7.94	\$25.99
Restaurant Food Tax	\$39.04	\$41.77	\$59.71	\$51.70	\$90.77
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$10.28	\$12.88	\$16.28	\$15.53	\$34.31
Other Non-Property Taxes	--	--	\$0.94	--	\$3.99
Sub-Total	\$419.47	\$237.38	\$426.69	\$273.83	\$657.10
Non-Tax Revenue					
Permits, Fees, and Licenses	\$5.51	\$14.74	\$11.81	\$2.32	\$23.59
Fines and Forfeitures	\$19.39	\$3.17	\$3.40	\$14.00	\$56.88
Charges for Services	\$174.38	\$203.91	\$255.17	\$196.85	\$251.49
Investment of Funds	\$14.13	\$9.31	\$13.70	\$19.46	\$2.10
Rental of Property	\$9.64	\$7.48	\$37.12	\$9.45	\$0.60
Payments in Lieu of Taxes from Enterprise Activities	\$2.67	--	\$9.46	\$90.82	\$98.81
Interlocal Revenue-Sharing Payments	--	--	--	\$11.25	--
Miscellaneous Non-Tax Sources	\$29.22	\$36.74	\$43.13	\$25.83	\$66.84
Sub-Total	\$254.94	\$275.35	\$373.78	\$369.98	\$500.30
Grand Total	\$1,479.47	\$1,627.40	\$1,699.99	\$1,053.26	\$2,480.49

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Revenue Category	Roanoke City	Salem City	Staunton City	Suffolk City	Virginia Beach City
Property Tax Revenue					
Real Property Tax	\$710.02	\$747.33	\$553.33	\$816.09	\$901.22
Public Service Corporation Property Taxes	\$21.39	\$16.63	\$28.21	\$24.46	\$12.67
General Personal Property Tax	\$156.16	\$224.52	\$79.26	\$117.12	\$144.12
Mobile Homes Property Tax	\$0.20	\$0.88	\$0.05	\$1.16	\$0.28
Machinery and Tools Tax	\$28.06	\$112.73	\$2.87	\$20.66	\$2.52
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$7.78	\$4.97	\$6.45	\$8.48	\$6.79
Property Tax Interest	\$5.19	\$2.51	\$1.74	\$3.65	\$3.38
Sub-Total	\$928.80	\$1,109.56	\$671.91	\$991.61	\$1,070.98
All Other Tax Revenue					
Local Sales and Use Taxes	\$222.70	\$226.87	\$168.27	\$89.72	\$118.56
Consumers' Utility Taxes	\$142.81	\$55.25	\$82.32	\$81.78	\$94.30
Business License Taxes	\$139.13	\$155.68	\$80.83	\$65.94	\$93.69
Franchise License Taxes	\$15.71	\$27.95	\$12.27	\$3.20	\$11.22
Motor Vehicle License Taxes	\$19.25	\$20.51	\$17.52	\$17.32	\$20.61
Bank Stock Tax	\$14.10	\$11.66	\$12.39	\$4.62	\$3.74
Taxes on Recordation and Wills	\$11.50	\$14.99	\$14.94	\$33.53	\$0.13
Tobacco Taxes	\$23.02	\$16.57	\$14.40	\$17.88	\$25.43
Admission and Amusement Taxes	\$4.92	\$7.81	--	\$4.54	\$10.72
Transient Occupancy Tax	\$27.30	\$28.22	\$11.54	\$2.99	\$48.40
Restaurant Food Tax	\$114.77	\$94.66	\$80.56	\$49.51	\$103.87
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$15.45	\$9.78	\$18.57	\$13.17	\$15.92
Other Non-Property Taxes	\$4.04	\$13.85	\$0.81	\$5.80	\$1.42
Sub-Total	\$754.69	\$683.81	\$514.43	\$390.00	\$548.04
Non-Tax Revenue					
Permits, Fees, and Licenses	\$15.85	\$11.85	\$11.62	\$23.08	\$13.46
Fines and Forfeitures	\$15.59	\$6.07	\$1.66	\$8.86	\$11.83
Charges for Services	\$210.78	\$247.28	\$354.19	\$190.46	\$130.70
Investment of Funds	\$18.56	\$22.67	\$43.99	\$24.22	\$27.99
Rental of Property	\$10.22	\$33.96	\$1.77	\$9.46	\$25.92
Payments in Lieu of Taxes from Enterprise Activities	--	--	\$27.97	\$0.28	\$0.23
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$13.74	\$12.43	\$27.46	\$33.56	\$27.53
Sub-Total	\$284.73	\$334.26	\$468.66	\$289.92	\$237.66
Grand Total	\$1,968.22	\$2,127.64	\$1,655.00	\$1,671.53	\$1,856.68

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Revenue Category	Waynesboro City	Williamsburg City	Winchester City
Property Tax Revenue			
Real Property Tax	\$469.67	\$553.83	\$646.59
Public Service Corporation Property Taxes	\$30.81	\$21.22	\$15.77
General Personal Property Tax	\$105.74	\$30.12	\$239.07
Mobile Homes Property Tax	\$0.41	\$0.24	\$0.05
Machinery and Tools Tax	\$113.21	\$86.37	\$61.17
Merchants' Capital Tax	--	--	--
Property Tax Penalties	\$8.07	\$2.59	\$6.77
Property Tax Interest	\$5.00	\$1.03	\$1.91
Sub-Total	\$732.91	\$695.41	\$971.34
All Other Tax Revenue			
Local Sales and Use Taxes	\$203.70	\$324.97	\$422.60
Consumers' Utility Taxes	\$100.11	\$48.38	\$133.19
Business License Taxes	\$92.94	\$135.13	\$233.61
Franchise License Taxes	\$8.10	\$18.94	\$21.10
Motor Vehicle License Taxes	\$19.98	--	\$19.26
Bank Stock Tax	\$4.96	\$12.74	\$25.43
Taxes on Recordation and Wills	\$16.78	\$29.30	\$23.27
Tobacco Taxes	\$21.74	\$13.90	\$10.94
Admission and Amusement Taxes	--	--	\$4.23
Transient Occupancy Tax	\$14.75	\$406.53	\$23.44
Restaurant Food Tax	\$100.44	\$422.91	\$193.72
Coal, Oil, and Gas Taxes	--	--	--
E-911 Service Tax	\$13.97	\$18.56	\$22.47
Other Non-Property Taxes	\$1.61	\$2.39	--
Sub-Total	\$599.10	\$1,433.74	\$1,133.26
Non-Tax Revenue			
Permits, Fees, and Licenses	\$9.93	\$20.82	\$24.04
Fines and Forfeitures	\$10.58	\$17.35	\$8.58
Charges for Services	\$271.02	\$93.50	\$136.51
Investment of Funds	\$24.94	\$74.06	\$31.13
Rental of Property	\$8.53	\$34.08	\$4.69
Payments in Lieu of Taxes from Enterprise Activities	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--
Miscellaneous Non-Tax Sources	\$27.33	\$64.20	\$26.59
Sub-Total	\$352.33	\$304.02	\$231.52
Grand Total	\$1,684.34	\$2,433.17	\$2,336.12

*

Smyth County has failed to submit revenue data to the State Auditor's office for FY 2006. Accordingly, this jurisdiction is not reflected in the present table.

¹

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Estimates of Population for Virginia & Its Localities, Final 2005 & Provisional 2006" (electronic dataset), January 22, 2007.

Staff, Commission on Local Government

Table 3.1*
 Percentage Distribution/¹
 of
 Local Revenue by Category and Jurisdictional Class
 for
 Counties and Cities in Virginia
 FY 2006
 [The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Counties	Cities	All Jurisdictions
Property Tax Revenue			
Real Property Tax	52.10%	41.45%	48.50%
Public Service Corporation Property Taxes	1.82%	1.43%	1.69%
General Personal Property Tax	9.27%	7.66%	8.72%
Mobile Homes Property Tax	0.07%	0.02%	0.05%
Machinery and Tools Tax	1.15%	1.70%	1.34%
Merchants' Capital Tax	0.12%	--	0.08%
Property Tax Penalties	0.44%	0.40%	0.43%
Property Tax Interest	0.16%	0.23%	0.18%
Sub-Total	65.13%	52.88%	60.99%
All Other Tax Revenue			
Local Sales and Use Taxes	6.24%	7.70%	6.73%
Consumers' Utility Taxes	2.89%	5.14%	3.65%
Business License Taxes	3.42%	5.54%	4.14%
Franchise License Taxes	0.33%	0.58%	0.42%
Motor Vehicle License Taxes	1.02%	0.88%	0.97%
Bank Stock Tax	0.23%	0.43%	0.30%
Taxes on Recordation and Wills	1.68%	0.70%	1.35%
Tobacco Taxes	0.14%	0.99%	0.43%
Admission and Amusement Taxes	0.002%	0.33%	0.11%
Transient Occupancy Tax	0.80%	1.46%	1.02%
Restaurant Food Tax	0.77%	4.93%	2.18%
Coal, Oil, and Gas Taxes	0.43%	0.004%	0.28%
E-911 Service Tax	0.74%	0.78%	0.75%
Other Non-Property Taxes	0.59%	0.21%	0.46%
Sub-Total	19.28%	29.67%	22.80%
Non-Tax Revenue			
Permits, Fees, and Licenses	1.76%	0.89%	1.46%
Fines and Forfeitures	0.51%	0.82%	0.61%
Charges for Services	9.25%	10.22%	9.58%
Investment of Funds	1.92%	1.32%	1.72%
Rental of Property	0.54%	1.10%	0.73%
Payments in Lieu of Taxes from Enterprise Activities	0.06%	0.55%	0.22%
Interlocal Revenue-Sharing Payments	0.01%	0.27%	0.10%
Miscellaneous Non-Tax Sources	1.55%	2.28%	1.80%
Sub-Total	15.59%	17.44%	16.22%
Grand Total	100.00%	100.00%	100.00%

*

Smyth County has failed to submit revenue data to the State Auditor's office for FY 2006. Accordingly, this jurisdiction is not reflected in the present table.

1

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006 Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 3.2*

Percentage Distribution/¹
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2006
[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Accomack County	Albemarle County	Alleghany County	Amelia County	Amherst County
Property Tax Revenue					
Real Property Tax	35.24%	51.46%	23.38%	28.44%	30.67%
Public Service Corporation Property Taxes	2.79%	1.18%	2.48%	1.05%	1.74%
General Personal Property Tax	11.58%	9.03%	7.59%	10.48%	12.52%
Mobile Homes Property Tax	--	0.05%	0.16%	0.22%	0.31%
Machinery and Tools Tax	1.76%	0.40%	28.03%	0.23%	5.30%
Merchants' Capital Tax	--	--	--	--	0.92%
Property Tax Penalties	0.90%	0.42%	0.39%	0.83%	0.76%
Property Tax Interest	0.83%	0.15%	0.18%	0.11%	0.29%
Sub-Total	53.11%	62.69%	62.20%	41.36%	52.51%
All Other Tax Revenue					
Local Sales and Use Taxes	7.78%	7.78%	2.95%	5.28%	8.23%
Consumers' Utility Taxes	4.63%	4.26%	1.89%	3.53%	5.42%
Business License Taxes	0.20%	5.53%	1.62%	1.56%	1.27%
Franchise License Taxes	0.20%	0.16%	0.12%	0.06%	0.12%
Motor Vehicle License Taxes	1.57%	1.23%	1.33%	2.26%	2.39%
Bank Stock Tax	0.14%	0.25%	0.02%	0.31%	0.31%
Taxes on Recordation and Wills	1.81%	1.23%	0.57%	1.49%	1.03%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	0.02%	--	--	--
Transient Occupancy Tax	1.01%	0.93%	0.32%	--	0.09%
Restaurant Food Tax	--	2.95%	1.14%	--	2.75%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.90%	0.85%	0.92%	0.54%	1.69%
Other Non-Property Taxes	0.15%	0.42%	1.22%	--	--
Sub-Total	18.40%	25.62%	12.10%	15.05%	23.30%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.54%	0.86%	0.22%	2.68%	0.71%
Fines and Forfeitures	0.11%	0.18%	0.56%	0.77%	0.72%
Charges for Services	22.44%	8.09%	16.83%	33.62%	16.07%
Investment of Funds	1.32%	0.94%	3.16%	2.74%	2.21%
Rental of Property	0.83%	0.52%	0.73%	0.32%	1.04%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.25%	1.10%	4.21%	3.47%	3.45%
Sub-Total	28.50%	11.69%	25.71%	43.60%	24.20%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

*

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Staff, Commission on Local Government

Table 3.2*

Percentage Distribution/¹
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2006
[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Appomattox County	Arlington County	Augusta County	Bath County	Bedford County
Property Tax Revenue					
Real Property Tax	40.18%	56.25%	41.12%	22.90%	43.66%
Public Service Corporation Property Taxes	3.16%	0.79%	1.84%	53.81%	1.82%
General Personal Property Tax	9.66%	6.19%	7.65%	0.55%	11.78%
Mobile Homes Property Tax	0.53%	--	0.36%	0.002%	0.31%
Machinery and Tools Tax	1.97%	0.02%	2.29%	--	3.12%
Merchants' Capital Tax	0.69%	--	--	--	0.24%
Property Tax Penalties	0.61%	0.30%	0.56%	0.14%	0.66%
Property Tax Interest	0.37%	0.02%	0.31%	0.11%	0.26%
Sub-Total	57.18%	63.58%	54.13%	77.52%	61.85%
All Other Tax Revenue					
Local Sales and Use Taxes	8.72%	4.73%	6.78%	6.16%	4.66%
Consumers' Utility Taxes	6.12%	1.42%	3.89%	--	3.07%
Business License Taxes	--	7.52%	4.12%	--	0.0007%
Franchise License Taxes	0.14%	0.33%	0.38%	--	0.23%
Motor Vehicle License Taxes	2.60%	0.50%	2.61%	0.01%	2.57%
Bank Stock Tax	--	0.25%	0.22%	0.28%	0.35%
Taxes on Recordation and Wills	1.04%	1.12%	1.67%	0.84%	2.17%
Tobacco Taxes	--	0.42%	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	2.65%	0.65%	3.13%	0.40%
Restaurant Food Tax	--	3.68%	3.04%	--	1.61%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.99%	0.76%	0.99%	--	1.54%
Other Non-Property Taxes	0.31%	2.73%	1.33%	0.15%	--
Sub-Total	20.91%	26.10%	25.68%	10.59%	16.61%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.80%	1.28%	1.09%	1.04%	1.43%
Fines and Forfeitures	0.18%	1.27%	0.27%	0.0003%	0.24%
Charges for Services	14.27%	6.47%	14.10%	6.84%	14.87%
Investment of Funds	2.77%	0.76%	2.62%	2.02%	2.58%
Rental of Property	0.39%	0.29%	0.63%	0.49%	0.18%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	0.002%
Miscellaneous Non-Tax Sources	3.49%	0.25%	1.48%	1.49%	2.24%
Sub-Total	21.91%	10.33%	20.20%	11.89%	21.55%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

*

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1

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Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006 Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 3.2*

Percentage Distribution/¹
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2006
[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Bland County	Botetourt County	Brunswick County	Buchanan County	Buckingham County
Property Tax Revenue					
Real Property Tax	25.94%	42.43%	27.86%	18.81%	35.39%
Public Service Corporation Property Taxes	3.12%	2.62%	1.51%	1.09%	2.83%
General Personal Property Tax	12.44%	10.04%	13.55%	4.62%	13.95%
Mobile Homes Property Tax	0.53%	0.15%	0.39%	0.23%	0.73%
Machinery and Tools Tax	3.24%	7.61%	2.82%	7.35%	1.35%
Merchants' Capital Tax	2.27%	--	0.67%	0.18%	0.55%
Property Tax Penalties	0.35%	0.46%	0.81%	0.28%	1.35%
Property Tax Interest	0.32%	0.17%	0.31%	0.75%	0.92%
Sub-Total	48.21%	63.48%	47.92%	33.33%	57.06%
All Other Tax Revenue					
Local Sales and Use Taxes	3.82%	5.62%	4.65%	3.47%	3.98%
Consumers' Utility Taxes	2.30%	2.64%	3.26%	2.12%	4.54%
Business License Taxes	--	2.10%	--	--	--
Franchise License Taxes	0.07%	0.44%	0.26%	0.22%	0.65%
Motor Vehicle License Taxes	1.60%	1.97%	2.49%	--	3.15%
Bank Stock Tax	0.30%	0.28%	--	0.27%	0.23%
Taxes on Recordation and Wills	0.73%	1.68%	0.76%	0.69%	1.45%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.06%	0.79%	--	0.07%	--
Restaurant Food Tax	1.05%	2.74%	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	40.08%	--
E-911 Service Tax	1.62%	0.79%	1.89%	1.07%	2.02%
Other Non-Property Taxes	0.32%	0.43%	--	4.97%	--
Sub-Total	11.87%	19.48%	13.31%	52.97%	16.02%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.43%	1.48%	0.81%	0.15%	0.91%
Fines and Forfeitures	4.86%	0.32%	2.01%	0.004%	0.25%
Charges for Services	29.92%	9.11%	28.43%	9.59%	18.92%
Investment of Funds	2.66%	2.54%	2.90%	2.05%	2.32%
Rental of Property	0.18%	0.87%	0.22%	0.04%	0.62%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	0.88%	0.36%	--	--	--
Miscellaneous Non-Tax Sources	0.99%	2.36%	4.41%	1.86%	3.89%
Sub-Total	39.92%	17.05%	38.77%	13.71%	26.91%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

*

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Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006 Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 3.2*
 Percentage Distribution/¹
 of
 Local Revenue by Category and Jurisdiction
 for
 Counties and Cities in Virginia
 FY 2006
 [The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Campbell County	Caroline County	Carroll County	Charles City County	Charlotte County
Property Tax Revenue					
Real Property Tax	27.10%	37.65%	35.33%	37.16%	32.79%
Public Service Corporation Property Taxes	2.24%	2.21%	2.36%	1.15%	2.45%
General Personal Property Tax	12.64%	11.62%	5.95%	7.77%	13.89%
Mobile Homes Property Tax	0.42%	0.20%	0.44%	0.07%	0.42%
Machinery and Tools Tax	11.38%	0.85%	4.54%	1.47%	3.73%
Merchants' Capital Tax	0.01%	--	0.70%	0.20%	0.22%
Property Tax Penalties	0.62%	1.16%	0.28%	0.70%	0.71%
Property Tax Interest	0.29%	0.80%	0.50%	0.37%	0.38%
Sub-Total	54.69%	54.48%	50.11%	48.89%	54.61%
All Other Tax Revenue					
Local Sales and Use Taxes	7.16%	3.73%	4.93%	3.94%	4.82%
Consumers' Utility Taxes	4.17%	3.69%	5.08%	2.04%	1.73%
Business License Taxes	3.09%	3.41%	--	--	--
Franchise License Taxes	0.19%	0.01%	0.22%	0.12%	--
Motor Vehicle License Taxes	1.95%	1.92%	2.23%	1.59%	0.08%
Bank Stock Tax	0.30%	0.16%	0.06%	0.09%	--
Taxes on Recordation and Wills	1.05%	2.88%	0.92%	0.78%	0.76%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	0.77%	1.12%	--	--
Restaurant Food Tax	--	2.42%	1.45%	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.96%	0.54%	1.01%	0.55%	1.64%
Other Non-Property Taxes	--	--	0.39%	0.22%	0.24%
Sub-Total	18.87%	19.51%	17.41%	9.34%	9.27%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.81%	3.82%	0.90%	0.68%	0.29%
Fines and Forfeitures	0.26%	1.71%	0.04%	0.15%	2.11%
Charges for Services	18.10%	9.91%	28.83%	31.44%	23.06%
Investment of Funds	2.65%	0.42%	1.30%	2.50%	2.08%
Rental of Property	0.23%	0.42%	0.28%	4.22%	2.23%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	4.39%	9.72%	1.14%	2.78%	6.36%
Sub-Total	26.44%	26.00%	32.49%	41.77%	36.12%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

*

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Staff, Commission on Local Government

Table 3.2*
 Percentage Distribution/¹
 of
 Local Revenue by Category and Jurisdiction
 for
 Counties and Cities in Virginia
 FY 2006
 [The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Chesterfield County	Clarke County	Craig County	Culpeper County	Cumberland County
Property Tax Revenue					
Real Property Tax	51.52%	52.88%	47.81%	45.31%	39.18%
Public Service Corporation Property Taxes	2.20%	1.21%	1.77%	1.25%	3.10%
General Personal Property Tax	10.45%	14.49%	10.33%	10.91%	13.02%
Mobile Homes Property Tax	0.03%	0.004%	0.54%	0.07%	0.59%
Machinery and Tools Tax	0.95%	1.53%	0.41%	2.06%	0.67%
Merchants' Capital Tax	--	--	0.11%	--	--
Property Tax Penalties	0.48%	0.67%	0.68%	0.64%	0.93%
Property Tax Interest	0.08%	0.21%	0.31%	0.28%	0.70%
Sub-Total	65.73%	71.01%	61.96%	60.52%	58.19%
All Other Tax Revenue					
Local Sales and Use Taxes	7.98%	4.19%	2.94%	9.17%	4.39%
Consumers' Utility Taxes	3.36%	2.90%	4.40%	3.33%	4.11%
Business License Taxes	3.71%	0.15%	1.17%	--	0.64%
Franchise License Taxes	0.73%	0.16%	0.10%	0.18%	0.28%
Motor Vehicle License Taxes	1.37%	1.54%	2.87%	1.22%	1.74%
Bank Stock Tax	0.24%	--	--	--	0.31%
Taxes on Recordation and Wills	1.44%	2.99%	0.93%	3.10%	0.72%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.85%	0.05%	0.12%	0.03%	--
Restaurant Food Tax	--	--	1.09%	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.77%	1.40%	1.08%	1.40%	0.64%
Other Non-Property Taxes	0.05%	0.18%	0.28%	--	0.06%
Sub-Total	20.49%	13.56%	14.98%	18.42%	12.89%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.67%	3.05%	1.30%	3.59%	0.87%
Fines and Forfeitures	0.36%	0.75%	0.11%	0.10%	0.55%
Charges for Services	8.86%	8.35%	14.58%	12.94%	22.47%
Investment of Funds	1.19%	1.62%	0.58%	2.61%	1.79%
Rental of Property	0.43%	0.42%	1.08%	0.36%	0.15%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	1.28%	1.23%	5.41%	1.47%	3.10%
Sub-Total	13.78%	15.43%	23.06%	21.07%	28.92%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

*

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Staff, Commission on Local Government

Table 3.2*

Percentage Distribution/¹
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2006
[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Dickenson County	Dinwiddie County	Essex County	Fairfax County	Fauquier County
Property Tax Revenue					
Real Property Tax	24.54%	44.18%	47.99%	59.23%	51.61%
Public Service Corporation Property Taxes	1.59%	3.60%	1.39%	0.98%	3.07%
General Personal Property Tax	4.15%	14.73%	11.02%	8.61%	13.02%
Mobile Homes Property Tax	0.45%	0.22%	0.44%	0.01%	--
Machinery and Tools Tax	2.31%	2.15%	0.80%	0.12%	0.42%
Merchants' Capital Tax	0.40%	--	0.38%	--	--
Property Tax Penalties	0.33%	0.94%	0.86%	0.35%	0.81%
Property Tax Interest	0.49%	0.38%	0.43%	0.02%	0.28%
Sub-Total	34.26%	66.21%	63.31%	69.31%	69.22%
All Other Tax Revenue					
Local Sales and Use Taxes	3.04%	3.57%	14.10%	5.14%	5.75%
Consumers' Utility Taxes	3.16%	4.35%	3.66%	3.42%	2.54%
Business License Taxes	--	1.85%	--	4.16%	1.12%
Franchise License Taxes	--	0.22%	0.07%	0.05%	0.14%
Motor Vehicle License Taxes	--	1.70%	1.76%	0.65%	1.12%
Bank Stock Tax	--	0.52%	--	0.25%	0.16%
Taxes on Recordation and Wills	0.39%	0.94%	1.48%	1.54%	2.32%
Tobacco Taxes	--	--	--	0.34%	--
Admission and Amusement Taxes	--	0.12%	--	--	--
Transient Occupancy Tax	0.06%	0.10%	--	0.62%	0.08%
Restaurant Food Tax	--	1.67%	--	--	--
Coal, Oil, and Gas Taxes	43.48%	--	--	--	--
E-911 Service Tax	1.39%	0.87%	0.88%	0.66%	0.99%
Other Non-Property Taxes	0.23%	4.11%	0.28%	0.15%	0.06%
Sub-Total	51.75%	20.02%	22.24%	16.98%	14.29%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.32%	1.32%	1.06%	1.50%	1.50%
Fines and Forfeitures	0.01%	0.98%	0.25%	0.50%	0.41%
Charges for Services	8.79%	7.64%	10.26%	7.86%	11.18%
Investment of Funds	0.65%	3.10%	0.87%	2.41%	1.65%
Rental of Property	0.12%	0.27%	0.35%	0.91%	0.33%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	4.11%	0.46%	1.65%	0.53%	1.42%
Sub-Total	13.99%	13.77%	14.45%	13.71%	16.49%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

*

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Staff, Commission on Local Government

Table 3.2*
 Percentage Distribution/¹
 of
 Local Revenue by Category and Jurisdiction
 for
 Counties and Cities in Virginia
 FY 2006
 [The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Floyd County	Fluvanna County	Franklin County	Frederick County	Giles County
Property Tax Revenue					
Real Property Tax	47.74%	42.55%	47.82%	32.88%	31.43%
Public Service Corporation Property Taxes	1.87%	10.21%	1.21%	0.85%	5.49%
General Personal Property Tax	10.92%	11.61%	8.43%	15.08%	8.91%
Mobile Homes Property Tax	0.40%	0.08%	0.49%	0.17%	0.33%
Machinery and Tools Tax	1.25%	0.24%	0.71%	4.62%	15.01%
Merchants' Capital Tax	0.37%	--	1.30%	--	0.91%
Property Tax Penalties	0.69%	1.25%	0.53%	0.66%	0.68%
Property Tax Interest	0.37%	0.43%	0.26%	0.73%	0.37%
Sub-Total	63.62%	66.38%	60.76%	54.98%	63.13%
All Other Tax Revenue					
Local Sales and Use Taxes	4.43%	3.78%	8.19%	8.66%	6.43%
Consumers' Utility Taxes	5.99%	4.56%	3.70%	3.10%	1.52%
Business License Taxes	--	--	0.01%	4.36%	--
Franchise License Taxes	0.09%	0.52%	1.28%	0.38%	0.38%
Motor Vehicle License Taxes	3.21%	1.84%	2.49%	1.74%	0.96%
Bank Stock Tax	--	0.24%	0.28%	0.19%	--
Taxes on Recordation and Wills	0.05%	2.68%	1.95%	2.11%	0.67%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	0.22%	0.33%	0.27%
Restaurant Food Tax	--	--	1.49%	2.32%	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.89%	1.28%	1.66%	0.52%	1.38%
Other Non-Property Taxes	0.58%	--	0.31%	0.03%	0.40%
Sub-Total	16.24%	14.90%	21.58%	23.72%	12.01%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.31%	1.89%	1.50%	2.47%	0.33%
Fines and Forfeitures	0.15%	0.35%	0.03%	0.19%	0.20%
Charges for Services	15.06%	13.93%	9.92%	12.95%	20.35%
Investment of Funds	0.31%	1.31%	2.56%	2.90%	1.26%
Rental of Property	0.38%	0.08%	0.06%	0.03%	0.59%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.93%	1.17%	3.59%	2.77%	2.14%
Sub-Total	20.15%	18.73%	17.67%	21.29%	24.87%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

*

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Staff, Commission on Local Government

Table 3.2*
 Percentage Distribution/¹
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 Local Revenue by Category and Jurisdiction
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 FY 2006
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Revenue Category	Gloucester County	Goochland County	Grayson County	Greene County	Greensville County
Property Tax Revenue					
Real Property Tax	47.02%	55.74%	34.53%	43.87%	21.80%
Public Service Corporation Property Taxes	1.44%	1.74%	1.09%	1.59%	1.61%
General Personal Property Tax	10.69%	12.77%	7.40%	10.00%	8.47%
Mobile Homes Property Tax	0.37%	0.04%	0.38%	--	0.40%
Machinery and Tools Tax	0.17%	0.73%	1.50%	0.15%	7.33%
Merchants' Capital Tax	--	--	0.27%	--	--
Property Tax Penalties	0.66%	0.62%	0.45%	0.62%	0.87%
Property Tax Interest	0.25%	0.45%	0.51%	0.25%	0.50%
Sub-Total	60.60%	72.09%	46.13%	56.47%	40.98%
All Other Tax Revenue					
Local Sales and Use Taxes	8.60%	5.84%	2.90%	3.85%	2.99%
Consumers' Utility Taxes	4.25%	3.46%	4.35%	2.79%	3.53%
Business License Taxes	3.18%	1.88%	--	1.26%	2.81%
Franchise License Taxes	0.67%	0.18%	0.06%	0.24%	0.18%
Motor Vehicle License Taxes	0.04%	1.83%	2.09%	1.78%	1.44%
Bank Stock Tax	0.50%	0.07%	0.08%	0.14%	--
Taxes on Recordation and Wills	1.75%	2.08%	0.86%	2.41%	0.50%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.23%	--	0.05%	0.04%	0.33%
Restaurant Food Tax	3.48%	--	--	1.97%	1.00%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.62%	0.39%	1.21%	1.22%	0.39%
Other Non-Property Taxes	--	--	0.37%	--	0.53%
Sub-Total	23.32%	15.73%	11.97%	15.70%	13.70%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.01%	3.22%	0.63%	2.34%	0.36%
Fines and Forfeitures	0.23%	0.27%	0.005%	0.65%	9.74%
Charges for Services	12.12%	5.52%	31.83%	19.79%	28.56%
Investment of Funds	1.44%	1.85%	2.39%	2.69%	2.47%
Rental of Property	0.08%	0.19%	0.76%	0.22%	0.27%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	1.20%	1.14%	6.28%	2.14%	3.92%
Sub-Total	16.08%	12.18%	41.89%	27.82%	45.32%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Table 3.2*

Percentage Distribution/¹
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FY 2006
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Revenue Category	Halifax County	Hanover County	Henrico County	Henry County	Highland County
Property Tax Revenue					
Real Property Tax	24.38%	50.54%	49.38%	28.90%	59.35%
Public Service Corporation Property Taxes	9.65%	2.37%	1.48%	3.38%	2.64%
General Personal Property Tax	16.46%	12.36%	10.38%	6.72%	5.77%
Mobile Homes Property Tax	0.27%	0.04%	0.004%	0.42%	0.13%
Machinery and Tools Tax	4.74%	1.00%	1.41%	8.28%	0.01%
Merchants' Capital Tax	--	0.54%	--	--	0.07%
Property Tax Penalties	0.77%	0.54%	0.08%	0.69%	0.28%
Property Tax Interest	0.35%	0.19%	0.06%	0.52%	0.26%
Sub-Total	56.63%	67.58%	62.79%	48.91%	68.50%
All Other Tax Revenue					
Local Sales and Use Taxes	8.33%	10.46%	11.12%	9.13%	2.57%
Consumers' Utility Taxes	4.73%	2.84%	0.97%	10.28%	3.10%
Business License Taxes	0.69%	0.36%	5.78%	3.40%	--
Franchise License Taxes	0.32%	0.85%	0.71%	0.56%	0.02%
Motor Vehicle License Taxes	2.06%	1.57%	1.16%	2.41%	1.22%
Bank Stock Tax	--	0.35%	0.97%	0.49%	0.61%
Taxes on Recordation and Wills	0.77%	1.50%	1.25%	0.75%	0.92%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.21%	0.45%	1.81%	0.25%	--
Restaurant Food Tax	--	--	--	4.09%	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.93%	1.21%	0.41%	1.80%	0.84%
Other Non-Property Taxes	0.35%	--	1.65%	--	0.19%
Sub-Total	19.38%	19.59%	25.83%	33.17%	9.47%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.48%	1.28%	0.93%	0.26%	0.54%
Fines and Forfeitures	0.10%	0.59%	0.48%	0.47%	0.01%
Charges for Services	14.85%	8.69%	6.20%	12.18%	16.17%
Investment of Funds	2.13%	0.71%	1.78%	1.78%	2.51%
Rental of Property	0.90%	0.27%	0.08%	0.92%	0.24%
Payments in Lieu of Taxes from Enterprise Activities	--	0.20%	1.01%	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	5.52%	1.08%	0.89%	2.32%	2.56%
Sub-Total	23.99%	12.83%	11.38%	17.92%	22.03%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Table 3.2*

Percentage Distribution/¹
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Local Revenue by Category and Jurisdiction
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Counties and Cities in Virginia
FY 2006

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Revenue Category	Isle of Wight County	James City County	King & Queen County	King George County	King William County
Property Tax Revenue					
Real Property Tax	37.69%	51.12%	26.36%	31.17%	48.79%
Public Service Corporation Property Taxes	2.93%	1.07%	0.94%	5.44%	1.68%
General Personal Property Tax	11.23%	9.98%	9.55%	8.36%	8.63%
Mobile Homes Property Tax	0.35%	--	0.40%	0.11%	--
Machinery and Tools Tax	13.44%	3.81%	2.00%	0.50%	7.26%
Merchants' Capital Tax	--	--	0.15%	--	--
Property Tax Penalties	0.47%	0.39%	0.58%	0.62%	0.78%
Property Tax Interest	0.22%	0.11%	0.49%	0.36%	0.38%
Sub-Total	66.34%	66.48%	40.48%	46.58%	67.52%
All Other Tax Revenue					
Local Sales and Use Taxes	3.89%	6.49%	1.45%	3.82%	3.91%
Consumers' Utility Taxes	1.79%	--	2.40%	1.20%	2.39%
Business License Taxes	0.99%	4.30%	0.07%	3.78%	2.09%
Franchise License Taxes	0.21%	0.20%	0.03%	0.11%	0.03%
Motor Vehicle License Taxes	0.99%	0.10%	1.67%	1.56%	1.67%
Bank Stock Tax	--	--	0.13%	0.30%	0.37%
Taxes on Recordation and Wills	1.83%	1.67%	0.66%	2.39%	2.03%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.06%	2.29%	--	0.34%	--
Restaurant Food Tax	0.42%	3.96%	--	2.05%	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.12%	0.22%	0.75%	0.74%	1.16%
Other Non-Property Taxes	1.04%	1.05%	0.21%	0.71%	--
Sub-Total	12.34%	20.28%	7.38%	17.00%	13.66%
Non-Tax Revenue					
Permits, Fees, and Licenses	3.31%	2.52%	1.15%	24.39%	1.68%
Fines and Forfeitures	0.14%	0.23%	1.02%	1.07%	0.42%
Charges for Services	13.64%	7.22%	42.43%	6.52%	13.72%
Investment of Funds	2.53%	1.18%	3.73%	2.34%	0.44%
Rental of Property	0.25%	0.05%	0.81%	0.23%	0.40%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	0.16%	--	--	--	--
Miscellaneous Non-Tax Sources	1.30%	2.04%	3.01%	1.86%	2.17%
Sub-Total	21.32%	13.23%	52.14%	36.42%	18.82%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Table 3.2*

Percentage Distribution/¹
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Revenue Category	Lancaster County	Lee County	Loudoun County	Louisa County	Lunenburg County
Property Tax Revenue					
Real Property Tax	57.11%	37.93%	61.80%	38.12%	26.65%
Public Service Corporation Property Taxes	1.08%	3.62%	1.63%	29.28%	1.37%
General Personal Property Tax	11.75%	7.99%	8.97%	5.92%	15.43%
Mobile Homes Property Tax	0.27%	0.64%	0.002%	0.02%	0.30%
Machinery and Tools Tax	0.02%	4.22%	0.14%	0.55%	1.60%
Merchants' Capital Tax	0.66%	0.52%	--	0.75%	0.54%
Property Tax Penalties	0.70%	0.73%	0.32%	0.50%	0.60%
Property Tax Interest	0.20%	1.13%	0.17%	0.17%	0.03%
Sub-Total	71.78%	56.77%	73.04%	75.31%	46.51%
All Other Tax Revenue					
Local Sales and Use Taxes	9.72%	8.23%	5.55%	3.28%	3.68%
Consumers' Utility Taxes	--	4.15%	1.70%	1.10%	3.24%
Business License Taxes	--	--	3.24%	0.35%	--
Franchise License Taxes	0.09%	0.08%	0.19%	0.04%	0.02%
Motor Vehicle License Taxes	1.43%	1.48%	0.61%	1.27%	1.40%
Bank Stock Tax	0.17%	0.40%	0.07%	--	--
Taxes on Recordation and Wills	2.25%	0.61%	2.24%	1.68%	0.75%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	0.02%	0.66%	--	--
Restaurant Food Tax	--	--	--	--	--
Coal, Oil, and Gas Taxes	--	3.30%	--	--	--
E-911 Service Tax	0.57%	2.26%	0.43%	0.74%	1.06%
Other Non-Property Taxes	0.30%	0.78%	1.12%	--	0.28%
Sub-Total	14.53%	21.30%	15.81%	8.46%	10.43%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.25%	0.36%	2.60%	2.96%	0.49%
Fines and Forfeitures	0.14%	0.11%	0.26%	0.15%	0.12%
Charges for Services	9.96%	17.73%	3.91%	9.30%	37.16%
Investment of Funds	0.67%	1.78%	1.81%	1.93%	2.43%
Rental of Property	0.36%	0.54%	0.19%	0.08%	0.72%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	1.31%	1.41%	2.39%	1.81%	2.14%
Sub-Total	13.70%	21.93%	11.15%	16.23%	43.06%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Revenue Category	Madison County	Mathews County	Mecklenburg County	Middlesex County	Montgomery County
Property Tax Revenue					
Real Property Tax	44.77%	55.03%	26.40%	47.43%	49.46%
Public Service Corporation Property Taxes	1.38%	1.05%	2.96%	1.02%	2.45%
General Personal Property Tax	13.45%	9.63%	24.35%	16.26%	8.61%
Mobile Homes Property Tax	0.05%	3.08%	0.27%	0.54%	0.35%
Machinery and Tools Tax	0.38%	2.15%	1.71%	0.06%	3.38%
Merchants' Capital Tax	1.37%	--	1.02%	-0.01%	1.58%
Property Tax Penalties	0.58%	0.67%	0.69%	0.62%	0.39%
Property Tax Interest	0.27%	0.20%	0.32%	0.32%	0.19%
Sub-Total	62.25%	71.79%	57.73%	66.24%	66.41%
All Other Tax Revenue					
Local Sales and Use Taxes	5.52%	3.54%	10.16%	6.47%	10.06%
Consumers' Utility Taxes	4.05%	3.53%	2.04%	3.72%	2.38%
Business License Taxes	--	1.42%	--	1.32%	--
Franchise License Taxes	0.37%	0.34%	0.13%	0.23%	0.03%
Motor Vehicle License Taxes	2.21%	1.86%	2.35%	1.99%	0.85%
Bank Stock Tax	0.30%	0.51%	--	0.50%	0.08%
Taxes on Recordation and Wills	1.73%	1.55%	1.64%	2.01%	1.45%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	0.04%	--	0.04%
Restaurant Food Tax	1.96%	--	--	--	0.32%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.54%	1.49%	2.14%	1.21%	0.21%
Other Non-Property Taxes	--	0.29%	--	0.32%	0.16%
Sub-Total	17.68%	14.52%	18.50%	17.77%	15.59%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.09%	0.78%	0.76%	1.91%	0.47%
Fines and Forfeitures	1.87%	0.13%	0.25%	0.34%	0.48%
Charges for Services	12.19%	9.55%	13.08%	8.55%	15.24%
Investment of Funds	1.76%	1.24%	2.45%	1.13%	1.27%
Rental of Property	0.51%	0.66%	3.42%	1.29%	0.30%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.64%	1.32%	3.80%	2.76%	0.25%
Sub-Total	20.07%	13.68%	23.76%	15.99%	18.00%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

*

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FY 2006
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Revenue Category	Nelson County	New Kent County	Northampton County	Northumberland County	Nottoway County
Property Tax Revenue					
Real Property Tax	53.39%	50.27%	47.34%	48.40%	26.65%
Public Service Corporation Property Taxes	2.49%	2.37%	2.23%	0.75%	2.29%
General Personal Property Tax	8.70%	11.78%	11.09%	13.35%	10.19%
Mobile Homes Property Tax	0.20%	0.08%	0.18%	0.31%	0.22%
Machinery and Tools Tax	0.10%	0.003%	0.53%	0.73%	1.70%
Merchants' Capital Tax	--	--	0.41%	0.25%	--
Property Tax Penalties	0.57%	0.73%	0.74%	0.61%	0.80%
Property Tax Interest	0.77%	0.35%	0.83%	0.28%	0.41%
Sub-Total	66.22%	65.59%	63.35%	64.68%	42.26%
All Other Tax Revenue					
Local Sales and Use Taxes	4.51%	3.97%	7.53%	4.45%	8.24%
Consumers' Utility Taxes	3.30%	2.70%	3.67%	3.59%	3.79%
Business License Taxes	0.16%	3.66%	0.09%	--	1.28%
Franchise License Taxes	0.49%	0.24%	0.03%	0.19%	--
Motor Vehicle License Taxes	1.56%	2.11%	1.25%	2.13%	1.57%
Bank Stock Tax	0.37%	0.14%	--	1.08%	--
Taxes on Recordation and Wills	2.45%	2.66%	2.13%	1.91%	0.67%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	0.03%	--	--	--
Transient Occupancy Tax	1.00%	0.05%	0.69%	--	0.15%
Restaurant Food Tax	2.53%	1.74%	1.82%	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.16%	1.10%	0.90%	0.68%	0.82%
Other Non-Property Taxes	--	--	--	0.32%	0.22%
Sub-Total	17.54%	18.42%	18.12%	14.36%	16.74%
Non-Tax Revenue					
Permits, Fees, and Licenses	2.25%	3.19%	1.93%	1.83%	0.61%
Fines and Forfeitures	0.52%	1.11%	0.35%	0.10%	0.06%
Charges for Services	9.11%	4.08%	10.57%	14.56%	27.25%
Investment of Funds	1.77%	2.20%	1.50%	1.97%	2.94%
Rental of Property	0.09%	0.16%	0.10%	0.01%	5.88%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.49%	5.24%	4.07%	2.48%	4.26%
Sub-Total	16.24%	15.99%	18.53%	20.96%	41.00%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Staff, Commission on Local Government

Table 3.2*

Percentage Distribution/¹
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Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2006
[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Orange County	Page County	Patrick County	Pittsylvania County	Powhatan County
Property Tax Revenue					
Real Property Tax	48.32%	40.10%	35.52%	38.96%	58.46%
Public Service Corporation Property Taxes	1.55%	1.85%	1.90%	4.14%	1.61%
General Personal Property Tax	8.31%	17.03%	9.36%	12.22%	10.25%
Mobile Homes Property Tax	0.16%	--	0.63%	0.79%	0.02%
Machinery and Tools Tax	2.92%	1.14%	3.89%	3.28%	0.69%
Merchants' Capital Tax	0.37%	--	--	0.76%	--
Property Tax Penalties	0.67%	1.12%	0.65%	1.14%	0.69%
Property Tax Interest	0.23%	0.73%	0.31%	0.53%	0.46%
Sub-Total	62.54%	61.97%	52.25%	61.83%	72.18%
All Other Tax Revenue					
Local Sales and Use Taxes	5.49%	5.80%	5.38%	4.93%	4.74%
Consumers' Utility Taxes	2.66%	2.21%	5.26%	5.92%	2.79%
Business License Taxes	--	0.77%	--	0.09%	0.35%
Franchise License Taxes	0.24%	--	0.17%	0.51%	0.71%
Motor Vehicle License Taxes	1.72%	1.86%	3.47%	4.08%	2.07%
Bank Stock Tax	0.10%	--	0.19%	0.08%	0.46%
Taxes on Recordation and Wills	3.13%	1.70%	0.77%	1.16%	1.47%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.07%	1.83%	0.28%	--	--
Restaurant Food Tax	1.14%	1.50%	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.94%	2.18%	1.73%	2.46%	1.20%
Other Non-Property Taxes	1.15%	--	0.48%	0.52%	0.27%
Sub-Total	16.64%	17.86%	17.72%	19.75%	14.06%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.65%	1.41%	0.92%	0.50%	5.45%
Fines and Forfeitures	0.004%	0.11%	0.12%	0.09%	0.38%
Charges for Services	14.31%	15.73%	21.32%	12.91%	5.41%
Investment of Funds	2.28%	1.06%	1.47%	2.56%	0.51%
Rental of Property	0.38%	0.21%	0.31%	0.73%	0.76%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	0.02%	--
Miscellaneous Non-Tax Sources	2.20%	1.65%	5.89%	1.62%	1.25%
Sub-Total	20.82%	20.17%	30.03%	18.42%	13.76%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Table 3.2*

Percentage Distribution/¹
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Local Revenue by Category and Jurisdiction
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FY 2006
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Revenue Category	Prince Edward County	Prince George County	Prince William County	Pulaski County	Rappahannock County
Property Tax Revenue					
Real Property Tax	29.51%	49.02%	55.09%	31.75%	59.90%
Public Service Corporation Property Taxes	1.77%	1.94%	1.62%	1.78%	1.24%
General Personal Property Tax	13.68%	12.56%	7.58%	9.78%	12.29%
Mobile Homes Property Tax	0.36%	0.24%	0.01%	0.13%	0.003%
Machinery and Tools Tax	0.42%	0.61%	0.04%	6.42%	--
Merchants' Capital Tax	2.30%	--	--	0.70%	--
Property Tax Penalties	0.75%	0.49%	0.52%	0.53%	0.71%
Property Tax Interest	0.32%	0.25%	0.16%	0.32%	0.53%
Sub-Total	49.11%	65.10%	65.02%	51.41%	74.67%
All Other Tax Revenue					
Local Sales and Use Taxes	14.38%	3.27%	6.22%	6.57%	3.34%
Consumers' Utility Taxes	2.85%	4.40%	3.50%	3.58%	3.58%
Business License Taxes	--	1.93%	3.07%	--	--
Franchise License Taxes	0.31%	0.12%	0.61%	0.23%	0.44%
Motor Vehicle License Taxes	1.39%	2.03%	0.88%	1.53%	1.47%
Bank Stock Tax	--	0.24%	0.09%	0.03%	0.31%
Taxes on Recordation and Wills	1.24%	1.50%	2.48%	0.74%	1.74%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	1.37%	0.40%	0.84%	--
Restaurant Food Tax	--	1.47%	--	2.33%	1.36%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.20%	1.34%	0.39%	0.40%	0.80%
Other Non-Property Taxes	--	0.02%	0.04%	0.58%	--
Sub-Total	20.39%	17.72%	17.70%	16.82%	13.04%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.56%	2.03%	2.50%	0.37%	0.88%
Fines and Forfeitures	0.36%	0.85%	0.33%	0.12%	0.29%
Charges for Services	24.77%	11.04%	8.53%	21.95%	6.78%
Investment of Funds	1.95%	2.43%	2.32%	1.44%	1.17%
Rental of Property	1.63%	0.40%	0.21%	0.14%	0.12%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	1.24%	0.43%	3.39%	7.75%	3.05%
Sub-Total	30.50%	17.18%	17.29%	31.77%	12.29%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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 Percentage Distribution/¹
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Revenue Category	Richmond County	Roanoke County	Rockbridge County	Rockingham County	Russell County
Property Tax Revenue					
Real Property Tax	33.59%	52.28%	37.48%	42.41%	21.25%
Public Service Corporation Property Taxes	2.18%	1.77%	1.74%	1.07%	4.74%
General Personal Property Tax	10.98%	10.11%	8.40%	10.48%	7.36%
Mobile Homes Property Tax	0.25%	0.05%	0.21%	--	0.47%
Machinery and Tools Tax	0.21%	0.84%	0.66%	8.81%	5.62%
Merchants' Capital Tax	0.51%	--	--	1.02%	0.11%
Property Tax Penalties	0.50%	0.30%	0.94%	0.65%	0.40%
Property Tax Interest	0.32%	0.13%	0.36%	0.33%	0.62%
Sub-Total	48.54%	65.48%	49.79%	64.76%	40.57%
All Other Tax Revenue					
Local Sales and Use Taxes	13.06%	6.02%	7.51%	5.87%	5.98%
Consumers' Utility Taxes	3.09%	3.46%	3.54%	2.09%	4.16%
Business License Taxes	--	3.88%	2.29%	--	--
Franchise License Taxes	0.07%	2.16%	0.10%	0.45%	0.09%
Motor Vehicle License Taxes	1.79%	1.42%	1.74%	1.59%	1.11%
Bank Stock Tax	--	0.33%	0.33%	0.02%	--
Taxes on Recordation and Wills	1.19%	1.18%	1.12%	1.80%	0.64%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	0.07%	--	--	--
Transient Occupancy Tax	--	0.52%	3.23%	0.14%	--
Restaurant Food Tax	--	2.34%	3.70%	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	11.24%
E-911 Service Tax	1.68%	0.72%	1.23%	1.45%	1.98%
Other Non-Property Taxes	0.23%	--	--	--	--
Sub-Total	21.11%	22.11%	24.79%	13.42%	25.20%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.71%	0.62%	1.37%	1.33%	0.20%
Fines and Forfeitures	0.38%	0.56%	0.22%	0.47%	0.03%
Charges for Services	23.42%	8.76%	18.49%	16.61%	18.48%
Investment of Funds	3.30%	1.96%	1.48%	2.07%	1.99%
Rental of Property	0.22%	0.36%	0.68%	0.32%	1.54%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	0.01%	0.10%	--	--
Miscellaneous Non-Tax Sources	2.32%	0.15%	3.08%	1.03%	12.00%
Sub-Total	30.35%	12.42%	25.42%	21.82%	34.24%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Table 3.2*
 Percentage Distribution/¹
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 FY 2006
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Revenue Category	Scott County	Shenandoah County	Southampton County	Spotsylvania County	Stafford County
Property Tax Revenue					
Real Property Tax	39.63%	42.83%	36.28%	45.68%	51.68%
Public Service Corporation Property Taxes	3.85%	1.06%	3.91%	0.98%	0.76%
General Personal Property Tax	5.05%	12.94%	12.51%	11.42%	9.82%
Mobile Homes Property Tax	0.67%	0.06%	0.44%	0.06%	0.09%
Machinery and Tools Tax	1.86%	4.83%	3.12%	0.65%	0.05%
Merchants' Capital Tax	0.89%	0.53%	2.48%	--	0.40%
Property Tax Penalties	0.73%	0.68%	1.37%	0.66%	0.64%
Property Tax Interest	0.54%	0.41%	0.40%	0.25%	0.27%
Sub-Total	53.21%	63.34%	60.49%	59.68%	63.71%
All Other Tax Revenue					
Local Sales and Use Taxes	7.86%	7.86%	2.54%	8.75%	5.34%
Consumers' Utility Taxes	4.59%	3.37%	4.99%	1.93%	3.86%
Business License Taxes	--	--	0.67%	2.53%	--
Franchise License Taxes	1.80%	0.04%	0.13%	1.80%	0.12%
Motor Vehicle License Taxes	3.09%	1.63%	1.87%	1.55%	1.18%
Bank Stock Tax	--	--	--	0.18%	0.14%
Taxes on Recordation and Wills	0.84%	2.41%	1.13%	3.05%	2.64%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.04%	0.19%	--	0.54%	0.54%
Restaurant Food Tax	--	--	--	2.94%	2.51%
Coal, Oil, and Gas Taxes	0.09%	--	--	--	--
E-911 Service Tax	2.53%	1.55%	0.80%	0.71%	0.72%
Other Non-Property Taxes	0.08%	--	0.28%	0.04%	2.37%
Sub-Total	20.93%	17.05%	12.42%	24.03%	19.42%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.35%	1.54%	1.08%	3.61%	3.74%
Fines and Forfeitures	0.26%	0.07%	3.89%	0.52%	0.45%
Charges for Services	13.00%	14.45%	13.91%	9.64%	9.41%
Investment of Funds	1.93%	1.54%	1.10%	1.16%	1.12%
Rental of Property	2.06%	0.11%	0.76%	0.28%	0.09%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	3.02%	--	--
Miscellaneous Non-Tax Sources	8.26%	1.91%	3.34%	1.07%	2.06%
Sub-Total	25.86%	19.61%	27.09%	16.29%	16.87%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Revenue Category	Surry County	Sussex County	Tazewell County	Warren County	Washington County
Property Tax Revenue					
Real Property Tax	22.94%	15.69%	27.58%	46.01%	35.82%
Public Service Corporation Property Taxes	59.16%	1.65%	1.73%	0.86%	2.52%
General Personal Property Tax	3.86%	8.52%	11.43%	14.04%	6.89%
Mobile Homes Property Tax	--	0.41%	0.51%	0.04%	0.22%
Machinery and Tools Tax	--	4.95%	2.27%	1.18%	7.12%
Merchants' Capital Tax	--	0.35%	2.63%	--	--
Property Tax Penalties	0.26%	0.64%	0.79%	0.71%	0.54%
Property Tax Interest	0.44%	0.08%	0.51%	0.59%	0.38%
Sub-Total	86.66%	32.28%	47.46%	63.43%	53.49%
All Other Tax Revenue					
Local Sales and Use Taxes	1.87%	2.61%	12.37%	5.63%	10.94%
Consumers' Utility Taxes	--	0.83%	2.64%	2.66%	3.90%
Business License Taxes	0.30%	0.001%	--	3.16%	--
Franchise License Taxes	--	0.01%	0.21%	--	0.41%
Motor Vehicle License Taxes	0.34%	1.08%	0.79%	1.49%	1.57%
Bank Stock Tax	--	0.03%	0.14%	--	0.04%
Taxes on Recordation and Wills	0.40%	0.004%	0.71%	2.80%	0.90%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	0.42%	0.02%	0.08%
Restaurant Food Tax	--	--	--	0.36%	--
Coal, Oil, and Gas Taxes	--	--	4.26%	--	--
E-911 Service Tax	0.30%	0.65%	1.31%	0.92%	0.62%
Other Non-Property Taxes	0.05%	0.27%	--	--	1.31%
Sub-Total	3.27%	5.48%	22.85%	17.03%	19.76%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.22%	0.54%	0.40%	2.72%	0.39%
Fines and Forfeitures	0.14%	4.09%	0.08%	0.25%	1.05%
Charges for Services	5.30%	53.36%	19.97%	11.68%	15.20%
Investment of Funds	2.39%	1.62%	3.29%	2.25%	1.64%
Rental of Property	0.89%	0.66%	2.82%	0.59%	0.52%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	0.08%
Miscellaneous Non-Tax Sources	1.13%	1.96%	3.13%	2.04%	7.87%
Sub-Total	10.08%	62.24%	29.69%	19.54%	26.75%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Revenue Category	Westmoreland County	Wise County	Wythe County	York County	Alexandria City
Property Tax Revenue					
Real Property Tax	39.51%	22.68%	25.80%	45.42%	55.88%
Public Service Corporation Property Taxes	0.99%	1.23%	2.51%	1.92%	1.52%
General Personal Property Tax	9.91%	8.55%	8.06%	9.77%	7.24%
Mobile Homes Property Tax	0.28%	0.57%	0.47%	0.03%	--
Machinery and Tools Tax	0.89%	7.02%	4.63%	1.29%	0.13%
Merchants' Capital Tax	0.29%	1.95%	1.29%	0.15%	--
Property Tax Penalties	0.66%	0.98%	0.25%	0.49%	0.31%
Property Tax Interest	0.31%	0.34%	0.30%	0.21%	0.08%
Sub-Total	52.84%	43.32%	43.31%	59.27%	65.16%
All Other Tax Revenue					
Local Sales and Use Taxes	4.05%	6.39%	10.90%	7.81%	5.62%
Consumers' Utility Taxes	4.45%	2.85%	3.55%	0.23%	3.79%
Business License Taxes	--	--	--	4.65%	6.31%
Franchise License Taxes	0.24%	0.58%	0.11%	0.66%	0.28%
Motor Vehicle License Taxes	2.56%	0.32%	1.25%	1.27%	0.55%
Bank Stock Tax	0.10%	--	0.08%	0.15%	0.40%
Taxes on Recordation and Wills	2.58%	0.41%	0.79%	1.63%	1.38%
Tobacco Taxes	--	--	--	--	0.63%
Admission and Amusement Taxes	--	--	--	--	0.26%
Transient Occupancy Tax	--	0.12%	0.50%	3.47%	1.74%
Restaurant Food Tax	--	--	2.17%	4.22%	2.24%
Coal, Oil, and Gas Taxes	--	28.93%	--	--	--
E-911 Service Tax	1.45%	0.70%	1.07%	0.67%	0.12%
Other Non-Property Taxes	--	--	0.30%	0.03%	0.68%
Sub-Total	15.43%	40.29%	20.71%	24.80%	23.98%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.73%	0.20%	0.50%	0.86%	1.44%
Fines and Forfeitures	0.35%	0.20%	3.63%	0.31%	0.79%
Charges for Services	24.80%	11.00%	25.61%	10.84%	5.64%
Investment of Funds	1.54%	2.84%	4.55%	1.20%	1.27%
Rental of Property	0.44%	0.20%	0.02%	1.46%	0.62%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	0.03%	--	--
Miscellaneous Non-Tax Sources	2.88%	1.96%	1.64%	1.26%	1.10%
Sub-Total	31.73%	16.40%	35.99%	15.93%	10.86%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

*

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1

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Staff, Commission on Local Government

Table 3.2*

Percentage Distribution/¹
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Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2006
[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Bedford City	Bristol City	Buena Vista City	Charlottesville City	Chesapeake City
Property Tax Revenue					
Real Property Tax	28.52%	25.97%	26.35%	34.20%	48.65%
Public Service Corporation Property Taxes	0.81%	0.58%	1.00%	1.17%	2.48%
General Personal Property Tax	5.40%	4.03%	19.09%	4.55%	9.08%
Mobile Homes Property Tax	--	0.05%	0.02%	0.01%	0.04%
Machinery and Tools Tax	3.75%	3.14%	2.29%	0.20%	0.67%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.41%	0.20%	0.41%	0.27%	0.47%
Property Tax Interest	0.03%	0.27%	0.12%	0.08%	0.16%
Sub-Total	38.92%	34.25%	49.29%	40.47%	61.56%
All Other Tax Revenue					
Local Sales and Use Taxes	10.00%	10.94%	3.72%	8.27%	8.15%
Consumers' Utility Taxes	--	1.20%	4.78%	6.16%	4.06%
Business License Taxes	4.57%	3.51%	1.76%	4.69%	5.66%
Franchise License Taxes	0.23%	0.70%	0.81%	0.36%	0.50%
Motor Vehicle License Taxes	1.33%	0.59%	1.40%	0.64%	1.03%
Bank Stock Tax	1.85%	0.85%	0.40%	0.54%	0.22%
Taxes on Recordation and Wills	0.74%	0.49%	0.70%	0.68%	1.30%
Tobacco Taxes	1.51%	0.36%	--	0.47%	1.14%
Admission and Amusement Taxes	--	--	--	--	0.13%
Transient Occupancy Tax	0.63%	1.72%	0.15%	1.81%	0.93%
Restaurant Food Tax	6.01%	11.01%	1.58%	5.28%	4.24%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.12%	0.47%	0.96%	0.37%	0.73%
Other Non-Property Taxes	0.002%	--	1.01%	--	0.32%
Sub-Total	28.01%	31.85%	17.28%	29.28%	28.41%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.27%	0.26%	0.20%	0.74%	0.74%
Fines and Forfeitures	0.91%	0.57%	0.76%	0.44%	0.85%
Charges for Services	15.93%	25.19%	23.38%	15.30%	5.88%
Investment of Funds	4.94%	0.63%	0.52%	0.75%	1.04%
Rental of Property	0.52%	1.62%	1.18%	0.31%	0.54%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	8.11%	--	0.21%	8.42%	--
Miscellaneous Non-Tax Sources	2.39%	5.62%	7.17%	4.30%	1.00%
Sub-Total	33.08%	33.90%	33.43%	30.25%	10.04%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Table 3.2*

Percentage Distribution/¹
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Local Revenue by Category and Jurisdiction
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Counties and Cities in Virginia
FY 2006
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Revenue Category	Colonial Heights City	Covington City	Danville City	Emporia City	Fairfax City
Property Tax Revenue					
Real Property Tax	37.90%	12.61%	25.26%	18.25%	43.07%
Public Service Corporation Property Taxes	0.87%	1.04%	0.69%	1.36%	1.08%
General Personal Property Tax	4.61%	4.46%	7.63%	5.95%	6.35%
Mobile Homes Property Tax	--	0.05%	0.05%	--	--
Machinery and Tools Tax	0.26%	33.64%	2.89%	1.36%	0.06%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.11%	0.31%	0.48%	0.22%	0.26%
Property Tax Interest	0.44%	0.12%	0.22%	0.12%	0.07%
Sub-Total	44.19%	52.23%	37.22%	27.27%	50.89%
All Other Tax Revenue					
Local Sales and Use Taxes	18.04%	9.19%	12.55%	9.02%	15.58%
Consumers' Utility Taxes	3.59%	5.20%	3.49%	4.17%	4.10%
Business License Taxes	6.54%	4.07%	8.37%	4.59%	9.32%
Franchise License Taxes	0.25%	0.20%	2.28%	0.29%	0.27%
Motor Vehicle License Taxes	0.84%	0.88%	1.38%	0.60%	0.52%
Bank Stock Tax	0.42%	1.24%	1.31%	0.80%	1.41%
Taxes on Recordation and Wills	0.01%	0.28%	0.59%	0.23%	0.62%
Tobacco Taxes	--	0.77%	--	--	1.02%
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.87%	0.02%	0.60%	3.40%	0.68%
Restaurant Food Tax	10.02%	4.14%	7.04%	7.43%	2.54%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.75%	0.81%	1.50%	0.90%	0.35%
Other Non-Property Taxes	--	0.44%	0.21%	--	--
Sub-Total	41.34%	27.26%	39.33%	31.43%	36.42%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.40%	0.08%	0.38%	0.29%	1.56%
Fines and Forfeitures	0.95%	0.30%	0.87%	6.66%	1.08%
Charges for Services	9.51%	16.75%	15.61%	18.38%	1.34%
Investment of Funds	1.07%	0.83%	2.34%	0.70%	4.07%
Rental of Property	0.83%	0.12%	0.68%	0.06%	3.35%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	1.69%	2.41%	3.58%	15.21%	1.29%
Sub-Total	14.46%	20.51%	23.45%	41.31%	12.70%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Table 3.2*

Percentage Distribution/¹
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FY 2006
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Revenue Category	Falls Church City	Franklin City	Fredericksburg City	Galax City	Hampton City
Property Tax Revenue					
Real Property Tax	58.20%	23.40%	29.55%	19.72%	38.20%
Public Service Corporation Property Taxes	0.56%	0.49%	0.47%	0.71%	0.96%
General Personal Property Tax	6.35%	6.52%	6.46%	3.74%	8.45%
Mobile Homes Property Tax	--	--	0.003%	--	0.02%
Machinery and Tools Tax	--	0.08%	0.15%	7.09%	0.68%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.29%	0.47%	0.25%	0.36%	0.49%
Property Tax Interest	0.15%	0.21%	0.05%	0.33%	0.31%
Sub-Total	65.56%	31.18%	36.93%	31.95%	49.11%
All Other Tax Revenue					
Local Sales and Use Taxes	8.41%	8.41%	19.65%	14.36%	5.07%
Consumers' Utility Taxes	3.35%	4.38%	4.45%	2.62%	4.40%
Business License Taxes	5.79%	4.75%	9.01%	6.29%	4.44%
Franchise License Taxes	0.44%	0.42%	0.45%	0.25%	0.50%
Motor Vehicle License Taxes	0.40%	0.91%	0.46%	0.70%	1.12%
Bank Stock Tax	0.30%	0.41%	0.84%	1.05%	0.14%
Taxes on Recordation and Wills	0.43%	0.52%	1.51%	0.58%	0.43%
Tobacco Taxes	1.02%	1.40%	0.94%	--	1.47%
Admission and Amusement Taxes	0.04%	--	0.27%	0.17%	0.44%
Transient Occupancy Tax	0.49%	1.19%	1.24%	0.08%	1.12%
Restaurant Food Tax	3.48%	6.13%	9.79%	6.83%	5.08%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.36%	1.07%	0.33%	0.01%	0.77%
Other Non-Property Taxes	0.04%	1.26%	--	0.40%	0.09%
Sub-Total	24.54%	30.85%	48.91%	33.35%	25.06%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.87%	0.65%	1.71%	0.20%	0.64%
Fines and Forfeitures	1.28%	0.25%	0.52%	0.50%	0.79%
Charges for Services	5.53%	20.05%	9.24%	26.37%	16.89%
Investment of Funds	1.28%	0.30%	0.96%	3.35%	1.45%
Rental of Property	0.36%	3.35%	0.17%	0.13%	1.09%
Payments in Lieu of Taxes from Enterprise Activities	0.30%	0.43%	--	--	--
Interlocal Revenue-Sharing Payments	--	6.68%	--	--	--
Miscellaneous Non-Tax Sources	0.28%	6.25%	1.56%	4.16%	4.98%
Sub-Total	9.90%	37.97%	14.16%	34.71%	25.84%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Table 3.2*

Percentage Distribution/¹
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FY 2006
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Revenue Category	Harrisonburg City	Hopewell City	Lexington City	Lynchburg City	Manassas City
Property Tax Revenue					
Real Property Tax	22.51%	30.37%	25.27%	27.55%	49.62%
Public Service Corporation Property Taxes	0.46%	12.23%	0.91%	1.48%	0.79%
General Personal Property Tax	6.34%	5.16%	5.24%	9.39%	6.49%
Mobile Homes Property Tax	0.01%	--	--	--	0.01%
Machinery and Tools Tax	2.61%	11.12%	--	3.48%	5.09%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.21%	1.26%	0.30%	0.35%	0.42%
Property Tax Interest	0.07%	1.07%	0.17%	0.16%	0.04%
Sub-Total	32.21%	61.22%	31.88%	42.40%	62.46%
All Other Tax Revenue					
Local Sales and Use Taxes	18.25%	5.26%	6.77%	9.26%	8.75%
Consumers' Utility Taxes	3.00%	3.62%	4.80%	4.76%	2.03%
Business License Taxes	9.18%	4.29%	5.03%	5.30%	3.41%
Franchise License Taxes	0.49%	0.62%	0.40%	0.41%	0.35%
Motor Vehicle License Taxes	0.80%	1.08%	0.62%	0.60%	0.83%
Bank Stock Tax	0.80%	0.30%	0.73%	0.42%	0.57%
Taxes on Recordation and Wills	1.19%	0.48%	0.67%	0.55%	1.39%
Tobacco Taxes	1.41%	--	--	0.68%	1.11%
Admission and Amusement Taxes	0.27%	--	--	0.26%	--
Transient Occupancy Tax	2.28%	1.31%	1.79%	1.04%	0.19%
Restaurant Food Tax	11.35%	3.21%	5.25%	6.55%	2.92%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.07%	0.94%	0.45%	0.66%	0.75%
Other Non-Property Taxes	0.23%	--	0.26%	--	1.23%
Sub-Total	50.33%	21.11%	26.78%	30.47%	23.54%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.80%	0.50%	0.53%	0.71%	1.14%
Fines and Forfeitures	0.83%	0.21%	0.89%	0.41%	0.81%
Charges for Services	10.37%	12.75%	16.52%	20.72%	7.84%
Investment of Funds	2.40%	2.10%	5.78%	1.78%	2.98%
Rental of Property	1.78%	0.29%	0.30%	0.90%	0.06%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	11.73%	0.07%	--
Miscellaneous Non-Tax Sources	1.28%	1.82%	5.60%	2.53%	1.17%
Sub-Total	17.46%	17.67%	41.35%	27.13%	14.00%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Percentage Distribution/¹
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Revenue Category	Manassas Park City	Martinsville City	Newport News City	Norfolk City	Norton City
Property Tax Revenue					
Real Property Tax	58.24%	25.06%	36.65%	36.42%	16.30%
Public Service Corporation Property Taxes	1.07%	1.06%	1.08%	1.52%	2.79%
General Personal Property Tax	9.62%	6.23%	9.52%	7.57%	2.64%
Mobile Homes Property Tax	--	--	0.05%	0.005%	--
Machinery and Tools Tax	0.11%	1.07%	3.40%	1.87%	0.84%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.81%	0.32%	0.16%	0.21%	0.24%
Property Tax Interest	0.40%	0.22%	0.10%	0.41%	0.12%
Sub-Total	70.26%	33.95%	50.95%	48.00%	22.92%
All Other Tax Revenue					
Local Sales and Use Taxes	7.04%	9.48%	6.41%	6.80%	23.59%
Consumers' Utility Taxes	4.39%	5.87%	3.67%	8.68%	3.65%
Business License Taxes	2.86%	7.57%	4.20%	5.40%	9.48%
Franchise License Taxes	0.41%	0.71%	1.10%	0.79%	0.71%
Motor Vehicle License Taxes	0.99%	0.99%	1.02%	0.81%	0.40%
Bank Stock Tax	0.10%	1.31%	0.17%	0.49%	1.73%
Taxes on Recordation and Wills	1.92%	0.45%	0.72%	0.83%	0.28%
Tobacco Taxes	1.44%	0.66%	1.32%	1.51%	0.67%
Admission and Amusement Taxes	--	--	0.16%	1.02%	--
Transient Occupancy Tax	--	0.06%	0.80%	1.60%	1.61%
Restaurant Food Tax	1.04%	5.10%	4.76%	6.05%	10.80%
Coal, Oil, and Gas Taxes	--	--	--	--	2.86%
E-911 Service Tax	0.51%	1.20%	0.65%	0.93%	0.49%
Other Non-Property Taxes	--	0.01%	0.22%	0.05%	--
Sub-Total	20.71%	33.43%	25.22%	34.95%	56.26%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.93%	1.85%	1.00%	0.91%	0.06%
Fines and Forfeitures	0.62%	1.04%	0.59%	0.32%	1.45%
Charges for Services	4.03%	22.92%	13.02%	9.31%	11.47%
Investment of Funds	0.64%	2.20%	1.27%	1.46%	1.24%
Rental of Property	0.11%	2.44%	3.39%	1.43%	6.02%
Payments in Lieu of Taxes from Enterprise Activities	--	0.63%	0.47%	0.67%	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.70%	1.55%	4.09%	2.95%	0.58%
Sub-Total	9.04%	32.62%	23.83%	17.05%	20.82%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Revenue Category	Petersburg City	Poquoson City	Portsmouth City	Radford City	Richmond City
Property Tax Revenue					
Real Property Tax	37.09%	57.13%	37.60%	28.75%	40.83%
Public Service Corporation Property Taxes	2.59%	0.72%	1.80%	0.83%	2.32%
General Personal Property Tax	7.94%	9.78%	11.04%	4.39%	5.98%
Mobile Homes Property Tax	0.04%	0.08%	--	0.02%	0.005%
Machinery and Tools Tax	5.51%	--	1.36%	4.19%	3.10%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.71%	0.53%	0.86%	0.35%	0.65%
Property Tax Interest	0.53%	0.25%	0.25%	0.35%	0.47%
Sub-Total	54.42%	68.49%	52.91%	38.87%	53.34%
All Other Tax Revenue					
Local Sales and Use Taxes	8.40%	2.39%	3.65%	5.97%	5.70%
Consumers' Utility Taxes	6.87%	2.30%	8.02%	5.84%	6.39%
Business License Taxes	5.94%	2.03%	3.62%	2.31%	6.30%
Franchise License Taxes	0.48%	0.67%	0.48%	1.35%	0.42%
Motor Vehicle License Taxes	1.31%	1.60%	1.03%	1.08%	0.55%
Bank Stock Tax	0.31%	0.21%	0.24%	0.76%	0.61%
Taxes on Recordation and Wills	0.70%	1.65%	0.97%	0.75%	0.01%
Tobacco Taxes	0.30%	0.38%	1.60%	0.79%	--
Admission and Amusement Taxes	0.03%	--	0.29%	--	0.26%
Transient Occupancy Tax	0.66%	--	0.67%	0.75%	1.05%
Restaurant Food Tax	2.64%	2.57%	3.51%	4.91%	3.66%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.69%	0.79%	0.96%	1.47%	1.38%
Other Non-Property Taxes	--	--	0.06%	--	0.16%
Sub-Total	28.35%	14.59%	25.10%	26.00%	26.49%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.37%	0.91%	0.69%	0.22%	0.95%
Fines and Forfeitures	1.31%	0.19%	0.20%	1.33%	2.29%
Charges for Services	11.79%	12.53%	15.01%	18.69%	10.14%
Investment of Funds	0.96%	0.57%	0.81%	1.85%	0.08%
Rental of Property	0.65%	0.46%	2.18%	0.90%	0.02%
Payments in Lieu of Taxes from Enterprise Activities	0.18%	--	0.56%	8.62%	3.98%
Interlocal Revenue-Sharing Payments	--	--	--	1.07%	--
Miscellaneous Non-Tax Sources	1.98%	2.26%	2.54%	2.45%	2.69%
Sub-Total	17.23%	16.92%	21.99%	35.13%	20.17%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Revenue Category	Roanoke City	Salem City	Staunton City	Suffolk City	Virginia Beach City
Property Tax Revenue					
Real Property Tax	36.07%	35.12%	33.43%	48.82%	48.54%
Public Service Corporation Property Taxes	1.09%	0.78%	1.70%	1.46%	0.68%
General Personal Property Tax	7.93%	10.55%	4.79%	7.01%	7.76%
Mobile Homes Property Tax	0.01%	0.04%	0.003%	0.07%	0.02%
Machinery and Tools Tax	1.43%	5.30%	0.17%	1.24%	0.14%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.40%	0.23%	0.39%	0.51%	0.37%
Property Tax Interest	0.26%	0.12%	0.11%	0.22%	0.18%
Sub-Total	47.19%	52.15%	40.60%	59.32%	57.68%
All Other Tax Revenue					
Local Sales and Use Taxes	11.31%	10.66%	10.17%	5.37%	6.39%
Consumers' Utility Taxes	7.26%	2.60%	4.97%	4.89%	5.08%
Business License Taxes	7.07%	7.32%	4.88%	3.95%	5.05%
Franchise License Taxes	0.80%	1.31%	0.74%	0.19%	0.60%
Motor Vehicle License Taxes	0.98%	0.96%	1.06%	1.04%	1.11%
Bank Stock Tax	0.72%	0.55%	0.75%	0.28%	0.20%
Taxes on Recordation and Wills	0.58%	0.70%	0.90%	2.01%	0.01%
Tobacco Taxes	1.17%	0.78%	0.87%	1.07%	1.37%
Admission and Amusement Taxes	0.25%	0.37%	--	0.27%	0.58%
Transient Occupancy Tax	1.39%	1.33%	0.70%	0.18%	2.61%
Restaurant Food Tax	5.83%	4.45%	4.87%	2.96%	5.59%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.78%	0.46%	1.12%	0.79%	0.86%
Other Non-Property Taxes	0.21%	0.65%	0.05%	0.35%	0.08%
Sub-Total	38.34%	32.14%	31.08%	23.33%	29.52%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.81%	0.56%	0.70%	1.38%	0.72%
Fines and Forfeitures	0.79%	0.29%	0.10%	0.53%	0.64%
Charges for Services	10.71%	11.62%	21.40%	11.39%	7.04%
Investment of Funds	0.94%	1.07%	2.66%	1.45%	1.51%
Rental of Property	0.52%	1.60%	0.11%	0.57%	1.40%
Payments in Lieu of Taxes from Enterprise Activities	--	--	1.69%	0.02%	0.01%
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	0.70%	0.58%	1.66%	2.01%	1.48%
Sub-Total	14.47%	15.71%	28.32%	17.34%	12.80%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

*

Smyth County has failed to submit revenue data to the State Auditor's office for FY 2006. Accordingly, this jurisdiction is not reflected in the present table.

1

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006 Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 3.2*
 Percentage Distribution/¹
 of
 Local Revenue by Category and Jurisdiction
 for
 Counties and Cities in Virginia
 FY 2006
 [The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Waynesboro City	Williamsburg City	Winchester City
Property Tax Revenue			
Real Property Tax	27.88%	22.76%	27.68%
Public Service Corporation Property Taxes	1.83%	0.87%	0.68%
General Personal Property Tax	6.28%	1.24%	10.23%
Mobile Homes Property Tax	0.02%	0.01%	0.002%
Machinery and Tools Tax	6.72%	3.55%	2.62%
Merchants' Capital Tax	--	--	--
Property Tax Penalties	0.48%	0.11%	0.29%
Property Tax Interest	0.30%	0.04%	0.08%
Sub-Total	43.51%	28.58%	41.58%
All Other Tax Revenue			
Local Sales and Use Taxes	12.09%	13.36%	18.09%
Consumers' Utility Taxes	5.94%	1.99%	5.70%
Business License Taxes	5.52%	5.55%	10.00%
Franchise License Taxes	0.48%	0.78%	0.90%
Motor Vehicle License Taxes	1.19%	--	0.82%
Bank Stock Tax	0.29%	0.52%	1.09%
Taxes on Recordation and Wills	1.00%	1.20%	1.00%
Tobacco Taxes	1.29%	0.57%	0.47%
Admission and Amusement Taxes	--	--	0.18%
Transient Occupancy Tax	0.88%	16.71%	1.00%
Restaurant Food Tax	5.96%	17.38%	8.29%
Coal, Oil, and Gas Taxes	--	--	--
E-911 Service Tax	0.83%	0.76%	0.96%
Other Non-Property Taxes	0.10%	0.10%	--
Sub-Total	35.57%	58.92%	48.51%
Non-Tax Revenue			
Permits, Fees, and Licenses	0.59%	0.86%	1.03%
Fines and Forfeitures	0.63%	0.71%	0.37%
Charges for Services	16.09%	3.84%	5.84%
Investment of Funds	1.48%	3.04%	1.33%
Rental of Property	0.51%	1.40%	0.20%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--
Miscellaneous Non-Tax Sources	1.62%	2.64%	1.14%
Sub-Total	20.92%	12.49%	9.91%
Grand Total	100.00%	100.00%	100.00%

*

Smyth County has failed to submit revenue data to the State Auditor's office for FY 2006. Accordingly, this jurisdiction is not reflected in the present table.

¹

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006 Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government